RULES, ORDERS AND INSTRUCTIONS,

Made and Publiſhed by the

COMMISSIONERS OF CUSTOMS and EXCIZE IN *SCOTLAND*,

To be obſerved by the ſeveral Officers conjunctly of both, in relation as well to Cuſtoms as Excize of Forreign Goods upon Importation or Sale.

EDINBURGH, Printed by *Chriſtopher Higgins*, in *Hartſ-Cloſe*, over againſt the Trone-Church, 1656.

BY THE COMMISSIONERS OF CUSTOMS and EXCIZE In *SCOTLAND*.

Forasmuch as his Highneſs Council in Scotland *for the Government thereof, have been pleaſed for the moſt benefit and advantage of the Publick eaſe and commodity of Merchants and other Traders and Dealers, to entruſt the buſineſſe of Cuſtoms and Excize to the care and management of one and the ſame Commiſſioners, with Power to collect, levie, receive and take both the ſaid Duties, according to the Rules of them reſpectively impoſed and ſetled to be received for the ſame in* England, *by Act, Ordinance, Order or Declaration, as well of his Highneſſe as of Parliament in that behalf. And forasmuch as the ſaid Rules are many and various, and which, (if neglected or omitted to be practiſed and put in execution) may prove very prejudicial to the Commonwealth, as well in the matter of Cuſtoms and Excize, as by the Importing and Exporting of Prohibited Goods and Merchandize. For Remedy whereof, and to the end the ſeveral Collectors and other Officers imployed in and about the ſame, may more fully underſtand*

derſtand the reſpective Duties of their Places, and obſerve and keep an Uniformity of Allings and Proceedings in the due and regular management of Affairs of the Cuſtoms and Excize reſpectively; And that none may pretend ignorance, The preſent Commiſsioners of Cuſtoms and Excize in Scotland, aſwell for the Reaſons aforeſaid, and out of their fervent deſire faithfully to diſcharge the great Truſt incumbent on them, as the tender regard they have in themſelves of hindering any perſons whatſoever ignorantly or unwittingly to commit any Offences in breach of the Laws, Have therefore, not only from the ſeveral Laws now in force in England and Scotland, made, drawn, framed and publiſhed ſuch Inſtructions to the ſeveral Officers employed in the ſeveral Ports, (as are moſt ſuitable to the juncture of things in this Nation; And which therefore the ſeveral and reſpective Officers are hereby ordered and required to obſerve, perform, fulfill and keep) but have alſo made collection of the ſeveral Fines, Penalties and Forfeitures deviſed and made by the ſaid Laws, that ſo thoſe whom their affection to their Country and the Commonwealth cannot reſtrain from uſing indirect practiſes in prejudice of the Publick Revenue thereof, may be contained within due bounds, from the fence they may have of the ſeverity of the Law, which they will draw upon themſelves if they ſhall nevertheleſs continue wilfully to infringe and break the ſame.

Dated at LEITH the firſt day of September, One thouſand ſix hundred and fifty ſix.

Ja. Mac. Dowal, Edm. Syler,

Leo. Lytcot, Tho. Tucker.

INSTRUCTIONS,

For the ſeverall COLLECTORS *of* CUSTOMS *in the Ports of* SCOTLAND, *as to Goods Inward and Outwards, from, or for beyond the Seas.*

THE *COLLECTORS* of the ſeverall and reſpective Ports of this Nation, are duly and conſtantly from time to time by themſelves, or ſome other (for whom they will be anſwerable, when, and as often as they ſhall have leave, or may otherways be neceſſitated to abſent themſelves) to give their diligent and conſtant attendance, at the hours, times and places appointed at the Cuſtom-Houſe of the Chief or Head Port of his Diſtrict. And becauſe in many the Member-Ports, the Merchants by reaſon of diſtance of Place, cannot poſſibly make their Entries at the Chief or Head Port; The Collector is by Commiſſion under his Hand and Seal to appoint one of the Waiters of his Port (which he in his judgment ſhall conceive to be moſt fit and apt for ſuch a work, and for whom he ſhall be reſponſible) to attend and officiate in ſuch Member-Port of his Diſtrict in every thing, *mutatis mutandis* as a Collecto, but ſo far onely, and no further than the Collector ſhall by ſuch Commiſſion particularly direct and

Collectors duly to attend at the Head Port.

To commiſſion one of his Waiters in a Member Port

appoint, and all as ſhall be for the moſt eaſe and diſpatch of the Merchant, benefit and advantage of the Publick: And the Name of ſuch Waiter as he ſhall appoint, he is from time to time to tranſmit to the Commiſſioners.

His Caſh or Day and Ship-Books.

Every Collector for the better carrying on and managing the affair wherein he is intruſted, as to Subſidy and Cuſtoms, ſhall cauſe four ſeverall fair Books to be prepared, One of which is to be imployed and kept for a Caſh or Day Book, of all Moneys received for Cuſtoms Inwards or Outwards, and two other of them for Ship Books, Inwards and Outwards.

Collectors to appoint Waiters to attend the landing of Goods.

Upon the arrivall of any Ship in any Port, the Collector and chief Searcher in ſuch Ports where any ſuch Searcher is appointed, or elſe the Collector alone is to nominate and direct by Warrant under their or his hand, one or more of the Waiters (appointed to attend in that Port, or any other Port or Place of his Precinct or Diſtrict) to take charge of ſuch Ships, and to ſee the Goods and Merchandizes therein laden, cleared and diſcharged, according to ſuch Warrant as he or they ſhall receive from the Collector and Cheque joyntly, of the ſaid Port where the ſame ſhall happen to be delivered and unladen: But no ſuch Warrant is to be granted or iſſued before ſuch time as the Maſter or Purſer coming by way of Merchandize, or with Commodities from any Port, ſhall not onely enter openly in the Cuſtome-houſe, the name of the Ship, and of the Maſter, the Burden, of whence, and from what Place ſhe is fraighted; but alſo deliver under his hand, and upon his Oath unto the Collector and Cheque, a Bill of the Particulars and Contents of the whole Lading of the Ship, with the Names of the ſeverall Merchants, and the Marks, Package, and outward form or Bulk of the Goods and Merchandizes according to his knowledge: And ſhall alſo make Declaration upon Oath, that he hath not broken Bulk ſince he came into the Port, nor to any other Port of this Nation, otherwayes than in the ſaid Bill ſhall be expreſſed, and ſhall anſwer to all ſuch other Queſtions, concerning the direct Quantity of Goods laden in the ſaid Ship, as ſhall be

But the Maſter is firſt to enter his Ship, and make report upon Oath.

be demanded of him by the Collector and Cheque. And in caſe it ſhall happen, that he hath broken Bulk, either in that or in any other Port; then he ſhall alſo deliver upon his Oath, the particulars of the ſaid Goods ſo delivered in the Port or Ports where he brake Bulk.

Which Entry and Declaration made, as aforeſaid, ſhall be entred in words at length into the Ship-Book Inwards, after the Ships Entry, and afterwards (having a *Memorandum* indorſed thereupon of ſuch Oath) ſhall be numbred and filed in its due place and order, and together with the Ship-Book, (who is in like ſort and manner to be numbred in the Margent) ſhall be ſafely kept in the Cuſtom-houſe for a Record thereof. *The ſame to be entred in the Ship-Book.*

All Maſters or Purſers of Ships, arriving from any foreign parts, ſhall within four dayes after their arrivall, make Entry of their Ship or Veſſell, as aforeſaid, and ſhall unlade and diſcharge the ſame, or ſo much thereof as is intended to be unladen and diſcharged with all convenient ſpeed. *Maſters and Purſers when to enter and unlade.*

Every Merchant or other perſon entring Goods or Commodities Inwards, ſhall make Entry of the ſame particularly, by delivering three Bills thereof at large (two of which are to be ſigned by his own hand, or the hand of his Aſſigns) to the Collector and Cheque, mentioning and expreſſing the Name of the Ship, and of the Maſter, of whence, and from what place it was fraighted, with the Marks and Numbers of the Fardells, Bulk and Package in the Margent, and the true Quantities and Qualities of the Goods therein contained and expreſſed in words at length, and not in Figures: As alſo, whether the Merchant be a Native, or a Merchant Stranger, in manner and form following, *viz.* *Merchants entring to give three Bills.*

Leith Cuſtoms. In the *Hopewel* of *Amſterd.* *Jo. Johnſon* Mr. from *Middleb.* *John Taylar Ind.* or *Alien*, if the Maſter be a Stranger. *Form of the Merchants Entry.*

Five Barrells of Soap.

And the ſaid Collector and Cheque, having diſtinctly and ſeve-

The Customs to be cast up on the Bills.

severally cast up, with all convenient speed, the value of the Goods and Merchandize therein mentioned, according to the Book of Rates (or otherwise if not therein rated, as is by the said Book, or any other Act or Ordinance directed and appointed) shall either of them upon one of the said Bills write the Custom and Subsidy due thereupon, and having signed, numbred, and dated the same according to its order and day of Entry, shall reciprocally deliver unto each other the respective Bill (which each of them had respectively cast up, signed and entred) to remain and lye, *viz.* The Collectors Bill with the Cheque, and the Cheque's Bill with the Collector, for an originall Bill, or voucher of Entry; which shall presently, or at least some time the same day, together with the Subsidy and Customs thereupon due and received, be entered and charged by the Collector to Accompt in the Column of his Cash or Day Book, appointed for Receipts of Customs, according to which the third Bill being Subscribed both by the Collector and Cheque (and numbered and dated, as the former) shall be sufficient warrant to the Waiters unto whom the same shall presently be directed, to suffer and permit the Wares and Merchandizes therein mentioned to be landed and discharged accordingly.

One of them to remain with the Collector, the other with the Cheque.

And the third to be the Waiters Warrant.

Post-entries, when and how to be admitted.

In case of short Entry made of any Goods Inwards, wherein upon examination to be taken before the Commissioners or Collectors for Customs, it shall appear that the Merchant had no intention of fraud to the Commonwealth, and the Goods un-entered shall not exceed twenty *per centum* in the quantity thereof in proportion with the Goods mentioned in the Warrant, (whereof the Five *per centum* is to be accompted part) the Merchant shall be admitted to mend his Entry without Seizure; But this Liberty is not to extend,

1. *To any Entries of Goods passing Outwards in any case whatsoever.*

2. *Nor to any Goods entered Inwards, which shall be landed at unlawful time or place, or in the absence of the Officer of the Customs properly concerned therein.*

3. *Nor*

3. *Nor in any Caſes where upon Examination, intention of fraud to the Commonwealth ſhall be diſcovered, or the Goods landed, and not entred, ſhall exceed the quantity above-written. For in all ſuch Caſes it is expected and required, that Seizures be duly made and proſecuted according to the duties of the Officers, and the Laws in that behalf eſtabliſhed.*

All manner of Wares and Merchandize, that for ſome juſt cauſe or other (firſt allowed of, and admitted by the Commiſſioners themſelves in the Port of *Leith*, and in all other Ports by the Collector and Cheque) any Merchant may happen to enter at ſight, ſhall be taken up by a Warrant for view, dated the day of the Entry thereof, ſubſcribed by the Commiſſioners themſelves, or Collector and Cheque, as aforeſaid, and delivered unto the chief Searcher, or other Waiter or Waiters (where there is no ſuch Searcher) who ſhall ſee the ſame forthwith brought unto the Cuſtome-houſe Key or VVharf, and give knowledge thereof unto the Collector and Cheque, who ſhall preſently cauſe the ſame to be ſearched, viewed, weighed, meaſured, or otherwayes as the nature of the Commodity ſhall require in ſome convenient place. And the Owner or Proprietor ſhall forthwith after that, make an Entry thereof particularly under his hand, or the hand of his Aſſign, with the Collector and Cheque, and thereupon warrant to be made for the clearing and paſſing the VVares and Merchandize, as aforeſaid. *Goods at ſight how to be entred and taken up.*

No Bills of Store or Portage ſhall be granted unto any Mariners or Seamen, at their coming in, or going out, or any others for damage goods, Miſ-Entries, or Over-Entries, but by ſpeciall Order from the Commiſſioners; which Bills ſo granted, aſwell as Cocquets and other Warrants, ſhall be delivered to ſome Waiter, and not the Perſon to whom granted, and the ſame to be void, unleſſe ſerved on ſuch day, or within ſo many dayes as ſhall be therein limited and appointed; neither ſhall thoſe Bills be ſerved upon any Goods of any Perſon whatſoever, other than the Perſon to whom they ſhall be granted; or out of, or upon any other Ship or Ships, than *Bills of Store or Portage,*

what are, or ſhal be mentioned in the ſaid Bils, without the eſpecial directions & appointment of the Commiſſioners therein.

All Warrants to be paſſed openly in the Cuſtomhouſe.

No Entry or agreement with any Merchant, or others, for Cuſtom or Subſidy Inwards or Outwards, ſhall be made by the Collector, or other, nor any Cocquet, Warrant, or Certificat ſealed or ſubſcribed, but openly in the Cuſtom-houſe, by the Collector and Cheque; And every Merchant ſhall paſſe his particular Cocquet, Warrant or Certificat, the ſame day he entreth his Goods.

Maſters, Shippers and Purſers, entring Outwards.

Every Maſter, Shipper, Purſer, or other taking charge of a Voyage, that ſhall lade any Goods or Merchandizes for the Parts beyond the Seas, ſhall by Entry under his hand, ſignifie unto the Collector of the Port where he ladeth (that he intendeth to lade, and to what place) before he receive or take into his Ship, any Goods or Merchandize, and before his departure, ſhall give notice of his whole Lading, with the names of the Merchants, and other Perſons that have laden Goods with him, or in his Bottom; And further, truly ſhal anſwer upon Oath, to all ſuch queſtions as ſhall be demanded of him by the Collector and Cheque of the Port where he ſhall ſo Lade.

To give a particular of his Lading, and anſwer upon his oath.

Collector to appoint Waiters to the Ships.

After the Entry of any Ships, as aforeſaid, the Collector and chief Searcher, where ſuch Searcher is appointed, and in all other Ports, the Collector alone ſhall by Warrant under their or his hand, direct one or more Waiters of the ſame Port, to take charge of ſuch Ship, and ſee the Goods and Merchandize therein, to be ſhipped, laden, and put on Board, according to ſuch Warrant as ſhall be given by the Collector and Cheque joyntly for doing thereof. And when, and as often as any Trade more than ordinary ſhall chance to happen in any Head Port, or Member thereof, ſo as the Waiters appointed to attend in thoſe places, cannot poſſibly be able to ſee unto the Lading or unlading of the Goods and Merchandizes which ſhall be ſhipped out, or brought in. Every Collector of ſuch Head Port (if the ſuddenneſſe of the thing will not give him time or liberty to advertiſe the Commiſſioners thereof, for ſome other or more Waiters to be ſent from *Leith* to his help or aſſiſtance) ſhall incaſe his Port lye Northerly, ſend unto

Incaſe of Trade more than ordinary, how to ſend for help.

the

the Collector of the next Port lying Southerly, for one or more Waiters, who ſhall thereupon ſend ſuch unto him: and that Collector at the ſame time (if the occaſions of his Port require it) ſhall in like manner ſend to the next Port adjoyning Southerly of his Port; and ſo from Port to Port, untill at length the want or deficiency of Waiters in the laſt Port, may be ſupplied from *Leith*. As for the Ports lying Weſterly, they are to be ſupplied, as aforeſaid, by ſending ſtill unto the Collector of the next Port adjoyning to them Eaſterly; and ſo from Port to Port (if neceſſity require) as aforeſaid. But if the ſame may at any time be done and performed aſwell, and with leſſe charge, by entertainment of ſome faithfull perſon, to officiate in extraordinary, during the emergency of things, it is left to the diſcretion of the Collector to entertain ſuch perſon, or elſe to ſend for help, as aforeſaid, according as he in his judgment ſhall think fit.

Every Merchant, or other, that will tranſport or ſhip out any Goods by way of Merchandize for forreign parts, ſhall make his Entry particularly thereof, with the Collector and Cheque, by three Bills under his hand, or the hand of his Aſſigns, with the Name of the Ship, the Maſter, the Burden, of whence, and to what place it is fraighted, with the Marks and Numbers of the Packs, Cask, Fardells, or other outward Form or Bulk, and the true quantity and quality of the Goods therein contained, in words at length, which ſhall be ſigned and entred, filed, and kept by the Collector and Cheque reſpectively, as in the caſe of Entries Inwards, and the Moneys due, and received for Subſidy and Cuſtomes by the Collector, charged unto Account in like manner accordingly.

Merchants Entryes Outwards, how to be made.

Filed and kept.

Eſpeciall care is to be had and taken, that all Goods, Wares and Merchandizes Inwards and Outwards, be entred in their own true denomination, according to their proper nature, quality, ſortment, ſpecies and kind, by which they are commonly and uſually known and diſtinguiſhed, and according to their ſeveral terms and appellations given, and in ſuch ſort as the ſame are mentioned and directed in the Book of Rates to pay, whether by Groſs weight, Number, Meaſure, Dozen, or

All Goods and Merchandize to be entred by their true denominations, &c.

Goods to be entred in the Merchants own name,

otherways. And further, that no manner of Goods or Merchandize, coming in, or going out, be entred in any other Merchant or Merchants name, ſave in the name onely of the true Merchant, Owner or Proprietor of the ſame.

Goods entred in one Veſſel, and ſhipt in another.

All Goods and Merchandize Cuſtomed Outwards upon any Ship or Veſſell, which for ſome cauſe or other, cannot be laden on Board the ſame Ship, ſhall be appointed to another Ship by Certificat, openly ſubſcribed and delivered in the Cuſtom-houſe upon the Oaths of the chief Searcher (where ſuch Searcher is appointed) and the Waiter, or one of them, and of the Owners and Proprietors of the ſaid Goods and Merchandize openly taken, that the ſaid Goods did not paſs according to the former Cocquet.

Goods allowed for Store and Portage, how to be entred.

All Goods and Merchandize allowed for Store, Portage, or other cauſe whatſoever, ſhall duly and daily be entred in the Caſh or Day-book, in the ſame Order as they are paſſed; and although they pay neither Cuſtoms nor Subſidy, ſhall nevertheleſſe be valued and rated as they ſhould have been, had they not been paſſed by Stores; but ſhall and may be omitted to be drawn out, or put into the Columne for Receipt of Cuſtoms, or added up in the Account of the ſame.

No Officer whatſoever to take any Fees.

No Collector, Searcher, VVaiter, or other Officer whatſoever, imployed in, or about the buſineſſe of the Cuſtoms, ſhall either directly or indirectly, demand, take, or receive from the Merchant, or any other perſon whatſoever, any Moneys by way of Fee or Gratuity, for, or in reſpect of any Certificat, Bill, Cocquet, Tranſire, Ticket, Sufferance, Bond, or any other thing whatſoever, to be by him or them done or performed as Collector, Searcher, or VVaiter. And in caſe any of them ſhall at any time, at the inſtance and requeſt of any Skipper or Merchant, make or write any report or Bill of content of any Ship, or Bills of Entry, Inwards or Outwards, no Officer making ſuch Bills, ſhall demand, take, or receive more than one penny for writing the Skippers; and no more than an half penny a Bill for writing Bills of Entryes for the Merchant, upon pain of being diſmiſſed from his or their imployment, who ſhall do contrary thereunto.

Except for Skippers Reports, or Merchants Bills of Entryes.

Report 1*d. Each Bill of Entry* ob.

INSTRU-

INSTRUCTIONS for the COLLECTORS as to the Coaſt-Buſineſſe.

THe *buſineſſe of the Coaſt* (which is to be underſtood only of Goods going, or coming to, or from any the Ports of *England* or *Scotland*) being ſomewhat different from the reſt, and therefore to be kept in a different way and manner, and diſtinctly by it ſelf. The Collector is here, and in this Affair, to make, or cauſe a fair Book to be prepared and kept, by the name of the *Coaſt Book*; In which all Coaſt Cocquets, Tranſires, and Certificates thereupon are from time to time to be duly entred the ſame day, and in the ſame order as they are preſented and paſſed. *The Coaſt-Book.*

This Coaſt Book is to be ruled with a double Margent, the one to the right hand, and the other to the left hand, on each ſide. On the left Page of this Book all Cocquets and Tranſires Outwards are to be entred, placing the Name of the Port for which any Goods ſhall be ſhipped, in the Margent on the left; and the date of the Certificate, or Return from the Port where they were landed, on the right ſide of the ſaid Page. On the right Page all Cocquets and Tranſires for Goods Inwards from the Coaſt, are to be entred; and in the Margent of the left ſide, the Name of the Port from whence the Goods came is to be expreſſed; and on the other ſide, the date of the Collectors Certificate, or Return of the landing of the ſaid Goods: But in the middle of both Pages, between the Margents on either ſides, the Quantity and Quality of all Goods from the Coaſt *How Coaſt Goods are to be entred.* *Outwards.* *Inwards.*

Coaſt, Outwards or Inwards, reſpectively, is to be moſt exactly entred, with the date of the reſpective Cocquets and Tranſires, by which the ſame Goods have been paſſed, either Outwards or Inwards; The form of which Book, with the Coaſt Cocquet Certificate followeth.

The Form of the Coaſt-Book.

	Outwards.			Invvards.	
	24. *Nov.* 1655			26. *June*, 1655	
London	*James Ramſey Ind.* five hundred quarters of Oats in the *Hannah* of *Leith*, *John Taylor* Mr.	*Cert.* 16. *June*, 1656.	*New-Caſtle.*	*John Booth Ind.* two hundred undreſt Hides in the *Providence* of *Kirkaldy*, *Tho. White* Mr. Dared 24. *December*, 1655	*Cert.* 29. *June*, 1656.

The Form of a Coaſt-Cocquet.

LEITH.

KNow ye that James Ramſey *Ind. hath Laden in this Port five hundred Quarters of Oats in the* Hannah *of* Leith, John Taylor *Maſter, for* London, *ſecurity being given. Dated the four and twentieth day of* November, 1655.

A. B. *Collector.* C. D. *Cheque.*

The Form of a Tranſire for the Coaſt.

LEITH.

KNow ye that Alexander Farquhar Ind. *is permitted to paſſe fourty Barrels of Figs, qt. thirty hundred wt. in the* Hopewell *of* Brunt-Iſland, Patrick Angus *Maſter, for* Newcaſtle. *Dated the ſecond of* December, 1655.

The

The Form of a Certificate.

LEITH.

KNow ye that John Booth Ind. *hath diſcharged and put on ſhore in this Port two hundred undreſt Hides, out of the* Providence *of* Kirkaldy, Tho. White *Maſter, from* Newcaſtle. *ſecurity being given, as per Cocquet, dated the five and twentieth day of* November *laſt: Witneſſe the Seal of our Office this day of March,* 1656.

Merchants entring Goods for the Coaſt, to give Bond.

EVery Merchant, or other perſon, intending to ſhip or carry any Goods or Merchandize (prohibited tranſportation or carrying beyond the Seas) to diſcharge or unlade the ſame in any other Port or place of *Scotland* or *England*, ſhall before the ſhipping thereof, declare and manifeſt under his or their Hands, by Bill of Entry (as in all other Caſes) to the Collector and Cheque of the Cuſtoms in the Port where the ſame ſhall be ſhipped, the Meaſure, Length, Number, and other Contents and Value of ſuch Goods, together with the Name of the Ship, and of the Maſter, the Place of whence, and for which he is fraighted; and with the approbation of the ſaid Collector and Cheque, ſhall alſo make and enter into a ſufficient Obligation, according to the Law of *Scotland*, in which he ſhall be bound with ſufficient Sureties, or Cautioners, in ſuch ſums of Money as ſhall amount to double the value of the Goods ſo declared and manifeſted, with Condition that the ſame ſhall be diſcharged at ſome Port within *England*, *Scotland*, or *Ireland* (where ſuch Goods may be carried thither) and in no other place whatſoever.

To return Certificate within four moneths.

Every Perſon giving Bond and Security, as aforeſaid, is within four moneths (at furtheſt) after ſhipping of his Goods, to bring a true Certificate from the Port or place where he or they ſhall diſcharge the ſaid Goods, teſtifying the ſaid Goods ſo ſhipped, and the true Nature, Length, Weight, Number, and other Contents or Value thereof, to be there diſcharged: Which Certificate, upon the diſcharge of the Goods in any Port in *Scotland*, is to be delivered to the party delivering and diſcharging the ſame.

If

What ſecurity to be taken upon ſhipping woollen Yarn, Flocks, Wool-fells, Earth and Clay.

If any perſon or perſon ſhall ſhip out any woollen Yarn, woollen Flocks, Wool-fels, Earth or Clay, the Collector ſhall take double Security (over and above double the value) for three ſhillings for every pound thereof, with Condition, That the ſame ſhall be landed in ſome Port of this Commonwealth, as is directed by Law, and according to the tenour of the uſual Coaſt Bonds.

All Bonds to be returned to the Commiſſioners.

All ſuch, or any other Bonds already taken by any the Collectors, are with all convenient ſpeed, and all ſuch other Bonds whatſoever in the future to be taken by any the Collectors, are, and ſhall be monethly returned up and delivered to the Commiſſioners at the Cuſtom-houſe in *Leith*, that ſuch proceſſe and other proceedings may be had thereupon, as of right belongeth.

No Goods to be ſhipped without ſufferance, Cocquet or Tranſire,

The Collector in every Port is to take care that no Goods whatſoever be ſhipped from Port to Port, before a Sufferance be paſſed for the ſame; nor any Native Commodities or Manufactures made thereof be tranſported, before a Cocquet be paſt, and good Security given for landing the ſame at ſome other Port or place of this Nation, or of *England*, or elſe *Ireland* (if ſuch Goods may be ſhipped thither) as is provided by Law, nor any forreign Goods, before a Tranſire be paſt for the ſame: And if any Goods ſhall be ſhipped contrary hereunto, or that any Goods ſhall be brought in from one Port to another, or ſhall be landed or found on board any Ship whether landed or not landed, for which there is no Cocquet or Tranſire, or being more in quantity than is in the Cocquet or Tranſire therein mentioned, that in ſuch caſes, Seizure be made, and notice thereof given to the Commiſſioners, and ſo to provide that the ſame, or any part thereof, be not diſcharged, without order of the Commiſſioners firſt had and given therein.

If ſo, to be ſeized.

Maſters and Purſers how to enter for the Coaſt.

Before the going out of, or upon coming into Port of any Ship or Veſſel, for, unto, or from any other Port or place of *Scotland* or *England*, the Maſter or Purſer of every ſuch Ship is to make Entry of his Ship, and the reſpective Merchants, Proprietors and Owners, are to make Entry of their Goods, Mer-

Merchandize and Commodities, as is required to be made and done for all Ships, Goods and Merchandize Outwards or Inwards, for, or from any forreign Parts beyond the Seas; But any Merchant or other, intending to lade or ship, and so making Entry of any Goods Outwards for the Coast, the Collector and Cheque are thereupon to make a Cocquet or Transire, as the nature of his Entry shall require; Which Cocquet or Transire, is to remain in the joynt Custody of the said Collector and Cheque, untill such time as the Merchant is, or shall be ready to carry or ship his Goods on Board, and then upon notice given thereof, to be delivered to the Waiter appointed to attend that Ship in which they are to be laden, who shall forthwith see the same done. And if the Merchant have not before, he shall then give the Marks and Numbers of his Goods, which shall be indorsed on the said Cocquet or Transire, and the Waiter also shall write his name thereupon, with the time when he saw the same shipped, and presently after, shall deliver the same back unto the chief Searcher, or else unto the Collector, where there is no chief Searcher who shall keep the same by him, till the Ship be fully laden, and then the Master or Purser thereof coming and making Declaration upon Oath, that he hath received no Goods on Board, but what have been laden by Cocquet, Transire, or Sufferance; and the said Searcher or Collector, or some Waiter appointed by him, going on Board to search, and finding no other, or more Goods laden therein, then for which there was, or had been Cocquet, Transire, or Sufferance granted for doing thereof, shall thereupon deliver the Cocquets and Transires remaining in his custody, or else one general Cocquet for all, unto the Master or Purser of the Ship, who is to be cleared and discharged, that She may proceed upon Her Voyage accordingly.

How Merchants shall enter.

Their Cocquets and Transires to remain in the custody of the Collector and Cheque.

Till the Goods shall be shipped, and then to be delivered to the Waiter to indorse.

By him to the Searcher or Collector.

Who after full lading and oath given by the Master, & search made, Shal deliver the same, or else one generall Cocquet to such Master

No Ships Inwards from the Coast, are to be discharged, or suffered to depart from the Key, or have any Goods *de novo* put on Board, before such time as the chief Searcher, or Collector where there is no chief Searcher, shall first have examined the particular Entryes with the Masters or Pursers

No Ships unlading, to be discharged before examination of Entries, & search of the same.

Entry, and finding the same to agree, shall afterwards go on Board, and see that there are no Goods left remaining on Board; but that the whole Lading hath been really and truly delivered and discharged; The same *mutatis mutandis* to be observed for, and upon all Ships Inwards from beyond the Seas.

What to be understood by Goods Customable.

In passing of Goods from Port to Port, the Collectors and other Officers, are to understand by Goods Customable, All Wares and Commodities growing, wrought or manufactured within this Nation, and all forreign Commodities and Merchandizes which have been imported and remained in this Nation, (*viz.*) by an English-man above twelve Months, and by a Stranger above nine Months, and the Property altered by the sale thereof made by the first Importer.

IN-

INSTRUCTIONS

For the COLLECTORS, *in levying of* SUBSIDY *and* CUSTOMS.

THE *Collector* in every Port, appointed for receiving of Subsidy and Customs upon all Goods, Wares and Merchandize, Imported into, and Exported out of *Scotland*, are faithfully to observe, do and perform the same, according to the Articles, Rules and Directions of the present Book of Rates, and such others as are directed to be received for, or concerning the payment of the Subsidy of Tunnage and Poundage, or the Importation, or Exportation, or Transportation of Goods prohibited by any Statute, Act or Ordnance of Parliament, Ordinance or Order of his Highness the Lord Protector and his Councill, now in force in *England*, and become so in *Scotland* by the Union of both Nations: And to proceed in all things belonging to the duty of his Place, according to the same, and according to such Rules and Instructions as he shall from time to time receive or have from the chief Commissioners in that behalf.

Collector to receive according to the book of Rates, &c.

The Collector is to take notice, That all Wines, except Rhenish and French Wines, are to be accounted of the growth of the Levant, and to pay Customs accordingly.

What Wine are to be accounted of the growth of the Levant.

In levying the Subsidy of Poundage, the Collector is to collect, receive and levy Five in the Hundred as a Generall Subsidy upon all Goods Inwards and Outwards, aswell from

What natives and strangers shall pay.

the Engliſh and Scots Merchant, as from the Merchant-Stranger, and the Petty Cuſtoms of Three pence in the Pound more from all Strangers, ſo as the Merchant-Stranger, for every Twelve pence to be paid by the Engliſh or Scots Merchants, upon every Pound or Twenty ſhillings ſterling, is to pay One ſhilling three pence, Subſidy and Cuſtoms.

What ſtranger ſhall pay for Native Commodities and Manufactures.

Upon Coal, Pladding, Salmon, and all manner of Native-Commodities or Manufactures made thereof, to be carried or ſhipped Outwards, he is to collect from the Merchant-Stranger, Five in the Hundred, over and above the Five *per Cent.* and Petty-Cuſtoms aforeſaid; ſo as the Merchant-Stranger, for every Twelve pence to be paid by the Engliſh or Scots-Merchant, is to pay Two ſhillings three pence Subſidy and Cuſtoms: And the Merchant-Stranger for thoſe Commodities for which he is to pay double Subſidy, as Lead, Tin, Woollen-Cloath, and all, or any Manufactures made of Wooll, or part Wooll, is alſo to pay double Petty-Cuſtoms, and upon Woollen-Cloath he is to pay more, an old Cuſtom of Fourteen pence upon every Cloath Exported, and proportionably upon new Draperies, as they are reckoned for a Cloath in the Inſtructions annexed to the Book of Rates.

Double Subſidy, and double petty Cuſtoms.

Natives inhabiting beyond the ſeas.

All Engliſh or Scots inhabiting beyond the Seas, and ſworn Subjects to forreign Princes, are to pay Cuſtoms and other Duties as Strangers, ſo long as they continue ſo.

Denizens to pay ſtrangers Cuſtoms.

All Strangers made Denizens, are to pay all Cuſtoms and Subſidies as ſtrangers.

Coal to be computed by the Tun, not Chaldron.

All great and ſmall Coal exported, being by Order of his Highneſs Council in *Scotland* for the Government thereof, bearing date the Firſt of *November*, 1655. rated to pay a certain Rate upon each Chaldron, containing Twenty hundred weight; Eſpeciall care therefore is to be had in levying thereof, That the Collector do not receive or take the ſame according to the Scots Chaldron, which is more or leſs in ſundry places where ſuch Coal are ſhipped and laden, but according to the number of Tuns, or twenty hundred weights contained in every ſuch Chaldron.

All Merchants Engliſh or Scots ſhipping out Coals for beyond the Seas in ſtrangers Bottoms, are to pay ſtrangers Cuſtoms. In the ſhipping therefore of the ſame, as alſo in all other caſes of the like nature it is to be noted, *Coals ſhipt in ſtrangers Bottoms.*

That all Ships wherein the moyetie or major part of the ſeamen are ſtrangers, are to be accompted ſtrangers. *What Bottoms accounted ſuch.*

That all Ships belonging to ſtrangers are to be accompted ſtrangers Bottoms, though Engliſh *or* Scots *built.*

That all Ships belonging to Engliſh *or* Scots *Merchants, are to be accompted* Engliſh *or* Scots *Bottoms, though Foraign built.*

That all Ships of which any ſtranger is part Owner, are to be reckned ſtrangers Bottoms, though all the reſt of the Owners be Engliſh *or* Scots.

All Lead exported whether by *Engliſh* or *Scots*, or by any Merchant ſtranger, is to pay over and above the Subſidy and Cuſtoms, an old Cuſtom of three pence in the Sow, which is two ſhillings upon the Fodder or twenty hundred weight. *What to be paid for Lead*

All Beer ſhipped out by any *Engliſh* or *Scots*, beſides the two ſhillings Subſidy mentioned in the Book of Rates, is to pay eight ſhillings ſix pence more *per* Tun, by *Engliſh* or *Scots*, and ten ſhillings by every ſtranger. *Beer.*

One penny per pound is to be levied on all Tobaccoes of the *Engliſh* Plantations beyond the Sea, and upon all other Tobaccoes of what Plantation ſoever, ſix pence in the pound. And to the end every Collector may have true Cognizance what is of Engliſh, and what of Forraign Plantations, he is to take notice that he is to paſſe no Tobaccoes to be of the Engliſh Plantations, but only ſuch as by ſufficient perſons ſhall be atteſted upon Oath ſo to be. *Tobaccoes of* Engliſh *Plantations.* *How to be tryed from Forraign.*

There being a great difference in the Cuſtoms of *Taunton* Cottons and Bayes, and the latter of them being very often ſhipped in the name of the former, the Collector is to have an eſpeciall care that for ſuch as are Bayes (in whatſoever name the Merchant may enter them) Cuſtom may be demanded and levied as for Bayes. *Bayes,*

All Horſes and live Cattell imported, are to pay Subſidy, *Horſes, or live Cattell.*

notwithstanding the exception of fresh Fish and Bestiall in the Act for Tunnage and Poundage; For that by fresh Fish, is meant only Fish unsalted, and by Bestiall, fresh Flesh for mans meat, killed or brought in unsalted.

Prize Goods and Ships.

Upon all Ships brought in as Prize, whether taken by the States Ships, or other Private Men of War, after condemnation thereof, full Custom is not only to be received for all Goods therein, as if they were imported by way of Merchandize, but also for the Ship, Tackle, Ordnance, and other furniture belonging to the same, after the Rate of five *per Cent.* as the same shall be indifferently apprized.

Ships bought beyond the seas.

As also the like Custom is to be received for all other Ships that are bought beyond the Seas, as the proper Goods of any person or Merchant residing in *Scotland.*

No allowance for damage of Prize Goods.

For all Goods brought in as Prize, no defalcation or allowance from the quantity thereof, or out of the sum of money due for Custom and Subsidy by way of abatement, for being bad, damaged, or defective, is to be made or granted.

Wrappers.

All allowance to be made and given to Merchants for Wrappers upon shipping out old or new Draperies, are not to exceed the Directions and Instructions annexed to the Book of Rates: and upon all Goods exported, no allowance of five *per Cent.* is at any time to be given.

Twelve per Cent. for Leakage.

The allowance of twelve *per Cent.* is to be made for Leakage of Wines, (excepting Wines brought in as Prize, to which neither this, nor any other allowance is to be made) to Merchants, demanding the same by way of defalcation where no Wines are filled up on Ship-board, and care therefore is to be taken for preventing thereof. But in case any Merchant or other shall happen first to fill up his, or their Wines, then no allowance at all is to be made or given: And when and where it is, as aforesaid, of right to be made and granted, the said twelve *per Cent.* is not to be taken or deducted out of the quantities of Wines, but out of the Moneys to be paid and received for the Subsidy thereof.

If

If any Ship importing Forraign Goods or Merchandize into any Port of this Nation, ſhall happen to unlade or diſcharge part of her Loading there, and intend afterward to tranſport the reſt over Sea; Entry is to be made of the whole, and Cuſtom paid accordingly. *Ships unladeing part, to pay for their whole lading.*

All Merchants, and other Perſons, clearing Goods at the Cuſtom-houſe, are to clear and pay their Cuſtom both for weight and meaſure according to the *Engliſh* Standard, which is that, mentioned and expreſſed in the Book of Rates; that is to ſay, All Goods which pay by meaſure are to be cleared no otherwiſe then according to the Buſhell, which contains eight Gallons *Engliſh*, or eight Quarts *Scots*; And to all other Goods paying Cuſtom by the hundreth weight, that there be allowed and accompted to the hundred ſubtle, but five ſcore, and to the hundred weight groſs, five ſcore and twelve pounds, and for other Goods by the Tun weight, but twenty hundred weight of one hundred and twelve pounds to each hundred; to the Tun of meaſure, but two hundred fifty two Gallons; and to the meaſure of Ells and Yards, but according to the *Engliſh* Standard of an Ell and a Yard. *Goods to be cleared according to the Engliſh Standard, of weight and meaſure.*

Only it is to be noted, That two Buts and Pipes, albeit two of them do not exactly contain one Tun, are nevertheleſſe to pay Cuſtom for one Tun, in like manner as four Hogſheds, three Punchcons, ſix Teirces, and eight quarter Casks, of what ſort ſoever, are to paſſe and pay for a Tun, although the Gage be not ſo much. *The contents of a Tun.*

But all Goods coming in uncertain and unuſuall Cask which are to pay by the Tun, Hogſhead, Pipe, or Barrell, are to be reduced unto the aforeſaid number of Gallons, to make a Tun: And where the Book of Rates directs any Commodity to pay by the *Flemiſh* or other Outlandiſh meaſure, there only is the Cuſtom to be collected accordingly; but upon all other Commodities according to the reſpective weights and meaſures aforeſaid. *Uncertain Casks to be gaged.*

Where any Goods and Merchandize ſhall be imported or exported, and the ſame not rated or valued in the Book of Rates, there and in ſuch caſe, the Collector is to ſet the value upon *Goods* ad valorem.

upon the Goods, in which he is to have regard unto the benefit that ſhall accrue unto the Commonwealth, and accordingly to ſet the Rate and value; but in no caſe to ſet the Rate and value of any Goods below the intrinſecall value or worth thereof, nor any Manufacture imported, at leaſt then double the intrinſecall value thereof, whether the ſame be imported by *Engliſh*, *Scots*, or Stangers. But in the caſe of *Scots* Linnen ſhipped out, the Collector of the Port where any ſuch Linnen ſhall be exported, is to ſet down the true value thereof; And if the Merchant be not content with ſuch valuing thereof, the Merchant is to take his Oath of the value thereof, and according to the value depoſed by the Merchant, the Collector is to receive the Cuſtoms at five pound for each hundred pounds worth, according to an Order of his Highneſſe Councill in *Scotland* for the Government thereof, bearing date the firſt of *November*, 1655.

Scots Linnen how to be rated.

And becauſe ſundry Commodities of this nature have already been rated, and do now pay in *England*, as is hereafter expreſſed, The Collector is therefore to take care,

What to be payed for ſnowt Tow.

That Snowt Tow be rated at fourty ſhillings *per Cent.* and pay Cuſtom accordingly.

Pan-tiles.

That all Pan-tiles brought from *Holland*, or elſwhere, be rated, and pay after the Rate of ~~eighty~~ pounds *per* Thouſand.

Log-wood.

That all Log Wood, alias Blockwood, or Campeachy Wood be rated, and pay after the rate of Eighty pounds *per* Tun.

Lead-Oare.

That Lead-oare be rated at the value of Six pounds thirteen ſhillings four pence *per* Tun, containing Twenty hundred weight, and paid after that rate by *Engliſh* and *Scots*. And the ſame being a Native Commodity, Strangers therefore upon Exportation are to pay double Subſidy, and double petty-Cuſtoms: That is to ſay, Every Merchant ſtranger is to pay the duty for every Tun of the ſaid Lead-oare, after the rate or value of Thirteen pounds ſix ſhillings and eight pence, beſides double petty-Cuſtoms, which is Six pence upon every Twenty ſhillings value, according to that rate.

That

That all Coleſeed Oyls Imported, and Coleſeed Exported, be rated, and pay as Rapeſeed Oyls, and Rapeſeed Outwards. *Coleſeed, and Coleſeed Oyls.*

Horſes are to be permitted Exportation upon Licence from his Highneſſe or Council, to any the Engliſh Plantations in *America*, upon payment of Twenty ſhilling Cuſtom for each Horſe, according to an Ordinance of his Highneſſe and Councill, dated the 30. of *January*, 1653. *Horſes.*

No Repayment of any half Subſidy upon the Exporting of Goods formerly Imported, is to be made unto any Merchant whatſoever, without the expreſſe Order and Direction of the Commiſſioners therein. Yet, forasmuch as ſome difficulty may attend the doing thereof, by reaſon of the diſtance of the Port where ſuch Goods may happen to be Exported or ſhipped out, unleſſe ſomewhat be prepared and done upon the Place in order thereunto. *Repayment of half-ſubſidy.*

The Collector therefore of the Port where ſuch Goods ſhall happen to be Exported, and half-Subſidy demanded, is to ſatisfie himſelf whether the Goods upon which the ſaid half-Subſidy is to be repaid (if exported by, or for a Strangers Accompt) were Imported within Nine moneths; and (if by, and for an Engliſh or Scotſ-man's Accompt) within Twelve moneths or no? The computation of which Nine or Twelve months is to be made from the day of the Entry of the Goods Inwards, whether by ſight or perfect Warrant, to the day of the ſhipping them on board Outward, and not the date of the Certificate: And then he is, together with the Cheque of the ſame Port, to make a Certificate under their Hands, that ſuch Goods were entred and paid Cuſtom, and all other Duties upon Importation thereof; In which Certificate is to be mentioned and expreſſed the time when the ſame were Imported, by whom, the Quantity and Quality of the ſaid Goods, in words at length, and not in figures.

Upon the ſaid Certificate, the Merchant, or ſome for him that can depoſe the ſame, is to make Oath that the Goods which he intendeth to Export, are the ſame mentioned in the Certificate, and for which the full Subſidy, and other Duties due upon the Importation, were paid; as alſo whether the

ſaid Goods have been contracted for, or ſold, and to whom, and for whoſe account the ſame are to be ſhipped and exported: But if upon ſuch examination and enquiry (as he ſhall think fit to make upon Oath in this matter) it ſhall appear unto him, that ſuch Goods have been ſold unto, or in the poſſeſſion of any Shop-keeper, or Retailor of the ſame Commodity, or that the Property, Form or Nature of ſuch Commodity hath in any wiſe been altered, mingled, amended, or confounded, then he is to forbear proceeding any further; in reſpect that in all and every ſuch caſe, there is no half-Subſidy to be repaid, but the Merchant is to pay his Cuſtom Outwards, unleſs in caſe of Goods to be Exported by the Importer thereof by free Cocquet, according to the ſeventh Article annexed to the Book of Rates. But where the repayment of the half-Subſidy ſhall truly and really appear to be due and of right belonging, according to the ſeveral circumſtances, before-mentioned, Then and there the Collector ſhall go on to make out unto the Merchant a Certificate, Cocquet, and Debenter in manner and form following.

In the Roſemary-tree *of* Leith, Anthony Ball *Mr. for* Maligo.
David Cuningham, *Ind.*
Five Bails, containing twenty hundred Ells Net Linnen.

Certificate. *The Subſidy Inward for twenty hundred Ells Net Linnen was paid by* David Cuningham *the eight and twentieth day of* September *laſt paſt. Written the* of December, 1655.

A. B. *Collector.* C. D. *Cheque.*

Juravit David Cuningham, *or* E. F. *his Servant. The Goods above mentioned in this Certificate to be ſhipped out, are the ſame which paid Cuſtoms inwards, and are to be tranſported and ſent beyond the Seas, for the proper accompt of the ſaid* David Cuningham, *without any pre-contract for the ſame.*

Form

Form of the Cocquet.

Cocquet.

KNow ye, That David Cuningham *Ind. for five Bails or twenty hundred Ells of Linnen Cloath Net, late in this Port unladen, and now to be shipped in the* Rosemary-tree *of* Leith, Anthony Ball *Master for* Maligo, *paid all Duties at the first Discharge, the eight and twentieth day of* September *last past. Dated the of* 1655.

Form of the Debentur.

Debentur.

LEITH.

DAvid Cuningham *did Enter with us the day of* 1655. *in the* Rosemary-tree *of* Leith, Anthony Ball *Master, for* Maligo, *five Bails, containing twenty hundred Ells of Linnen Cloath Net, the Subsidy whereof was paid Inwards by the said* David Cuningham *Ind. the day of* 1655. *last past, as doth appear by the Certificate thereof; And for further manifestation of his just dealing herein he hath also taken Oath before Us.*

Custom-house Leith *the day of* 1655.

A. B. *Collector.* C. D. *Cheque.*

Upon which Debenter afterward the Searcher or Waiter that shipped off the said Goods, is to indorse or certifie the time when, and the name of the Ship in which they were shipped; And after the said Ships departure from the Coast of *Scotland*, or arrival of the Goods in some Port beyond the Seas, the Merchant himself, and no other person, is to bring in the Certificate of the Searcher or Waiter, and Debenter aforesaid, unto the Commissioners, and making Oath before them, That the Goods expressed in the Debenter and Certifi-

cate aforesaid, thereunto annexed, are really shipped out, both for quality & quantity, and are not, nor any part thereof (since they were last shipped out) re-landed in any Port or Creek in *England*, *Wales*, or *Scotland*, Then the Commissioners will give Warrant unto the respective Collectors (from, or out of whose Port the same was shipped) for re-payment back of the half Subsidy. According to which Order, such Collector within one moneth after, in case nothing shall or may in that time appear which may justly impede or hinder the doing thereof, is to make re payment of the same accordingly, taking the Receipts of the Merchant, or of his known Factor or Agent, on the backside of the Debenter for so much as shall be paid unto him.

Goods imported, to be exported free of Customs.

By the seventh Article of Instructions annexed to the Book of Rates, it is directed, That if a Merchant having duly paid all Duties Inwards, And, in regard of bad Sales, shall be inforced to keep the said Goods, or any part thereof in his hands, without alteration of property, after the space of a year be elapsed; in that case he is to be permitted to ship the same out for some parts beyond the Seas (if he so think fit) without payment of any Subsidy for the same Outwards, upon due proof that the same was duly Entred, and Subsidy paid Inwards: But before the Merchant have any free Cocquet to that purpose, a Certificate is to be made out, and subscribed by the Collector, of the time when such Goods were imported; as also that the Customs thereof were by him received; And in the said Certificate is to be expressed, the Quantity and Quality of Goods Imported, and desired to be Exported, as also upon the same the Oath of the party that paid the Custom, affirming it to be paid; and the Oath of the Proprietors, and no other person is to be taken, that the said Goods are not sold and contracted for, nor altered in the Quality since they were first imported, and that they shall (and are to) be Exported upon his own proper accompt; All which respectively being duly observed and performed in the presence of the Cheque, the Collector and Cheque are then to give and grant a free Cocquet for passing out such Goods as shall be desired;

The Free Cocquet.

but

but notice is to be taken that no ſuch free Cocquet is to be granted to any Merchant ſtranger after his Goods have been Imported above nine moneths, that being the time limited in the ſecond Article annexed to the Book of Rates, to the Merchant ſtranger for Exportation of his Goods. The Form of the Certificate and Oath is to be in manner and form following:

(V I Z.)

LEITH.

In the Samuel *of* Preſton-Pans, G. Wilſon *Mr. for* Campveer. Andro Henderſon, *Ind.*

Form of the Certificate and Oath.

Two Bails containing ten hundred Ells of Vittery-Canvas. The Subſidy Inwards for ten hundred Ells of Vittery Canvas was paid by Andro Henderſon *Ind. the ſixth of* 1654. *Written the of* 1655.

Juravit, Andro Henderſon, *The Goods above-mentioned have paid full Cuſtom Inwards, and are to be tranſported on his own accompt, without alteration of property, or contract for the ſame.*

LEITH.

KNow ye, That Andrew Henderſon *for two Bails, containing two hundred Ells of Vittery Canvas Net, paid all Duties Inward the day of* 1654. *and now to be ſhipped in the* Samuel *of* Preſton Pans, George Wilſon *Maſter, for* Campveer. *Dated the day of* 1655.

The Form of the free Cocquet.

A. B. *Collector.* C. D. *Cheque.*

By *Alteration of Quality* is to be underſtood, the altering the condition of it from that it was in when it was Imported, whether by making it into any Manufacture, Commodity, other form or quality whatſoever: As Flax and Hemp Imported ſo, and afterwards made, the firſt of them into Cloath,

What meant by alteration of Quality and Property

and

and the latter into Yarn, Ropes or Twine. And ſo likewiſe Linnen Cloath Imported, afterwards cut and made into Shirts, Sheets, or other neceſſaries. And in like manner all Goods dyed, dreſſed, or further manufactured after their firſt Importation, are all altered in their Quality. And Goods are then altered in their Property, when the ſame have been either ſold or contracted for.

Goods prohibited Exportation.

In paſſing of Goods, the Collectors and other Officers are to underſtand by Goods prohibited to be Exported, Monies, Bullion, Plate, Jewels, Woollen-Yarn, and Cloath undreſſed, Horſes, Mares, Geldings, Oxen, Kine, Sheep, Copper, Braſſe, Bell-mettal, Pan-mettal, Gun-mettal, Shruffe, white Aſhes, Butter, Cheeſe, Wood, Corn (when it is above the Price limitted by Statute.) As alſo Leather, Hides, Tallow and all things made thereof, Skins of Sheep, Pelts, and Skins of Stags, Hindes, Bucks, Does or Fawn, Goats or Kid, Wool, Worſted-Yarn, Woollen-Flocks, Wool-Fells, Fullers-Earth and Clay of what kind ſoever.

What meant by Grocery & ſaltery Wares

It is further to be noted, That by Grocery and Saltery Wares are meant, Forreign Commodities only, which have been formerly brought from beyond the Seas, and the Duties paid inwards, and that no Merchandize or Manufacture of *England* or *Scotland* are to paſſe under thoſe general names.

INSTRU-

INSTRUCTIONS,

For the COLLECTORS *or Sub-Commiſsioners for* EXCIZE *of Forreign Goods upon Importation, or Sale, reſpectively.*

THe *buſineſſe* of Exciſe in this Nation being put under the management of one and the ſame Perſons; The Collectors in the ſeverall Ports are the ſame with the Sub-Commiſſioners, and in like manner impowered for execution of their Truſts accordingly: In the levying and collection of the duty of Excize, the ſeverall Collectors, or Sub-Commiſsioners appointed for doing thereof, in the reſpective Ports of this Nation, are to Demand, Receive, Gather, Levy, and Collect the ſame, according to the ſeverall Rates mentioned and expreſſed in, and by an Order and Declaration of His Highneſſe the Lord *Protector*, and his Councill; Dated the Two and twentieth day of *May*, 1655. *Entituled, An Order and Declaration of his Highneſſe, and his Councill, for the Collecting of the Exciſe in* Scotland. And further to obſerve, according to the power given them from the Commiſſioners, either by their reſpective Commiſſions, or theſe preſent Inſtructions, and no further; all ſuch Rules as are directed and appointed in and by the Order and Declaration of his Highneſſe and Councill aforeſaid, or any other Act, Ordinance, Order, or Declaration, aſwell of his Highneſſe,

Sub-Commiſſioners how to proceed in levying.

as of Parliament, which were in force the second day of *September*, 1654. in *England*.

Custom house how to be fitted.

The Custom-house in every Port is so to be fitted and prepared, as that the same may serve and be imployed also for managing the businesse of Excize; and for this cause and reason, shall upon all week dayes be kept open from eight of the Clock in the Morning, till twelve at Noon, and from two of the Clock in the Afternoon, till six at Night, for the Entring and Registring the Goods, Wares, and Merchandizes, with the Names, and Sirnames, aswell of the Importers, as of the Sellers, and Buyers of the severall Goods, Wares, and Commodities Excizable, their quantities, and values, as for the receiving of all Moneys which shall be due and payable thereupon, and for doing other things necessary to be done, for, and concerning the same.

How long kept open.

Merchants Importers, entring Goods, to give three Bills as to Excize.

Upon the Arrivall and after the Entry of any Ship with Goods Inwards, from any Parts beyond the Seas, every Merchant Importer, (if he be purely a Merchant, and so not to pay any Excize untill Sale) is in like manner, as for the Customs, to deliver in to the Collector and Cheque three Bills of Entry, under his own hand, (or the hand of such other Person, or Persons, as by Deed or Writing under his hand and Seal shall be deputed thereunto) mentioning the name of the Ship, and of the Master, whence, and from what place it was Fraighted, with the Marks, Numbers, Fardels, Bulk, or Packings in the Margent, and the true quantity and quality of the Goods therein contained, in words at length, and not in Figures; two of which Bills, (as in the businesse of Customs) shall be Signed by the Collector, and Cheque respectively, and delivered afterwards to each other to be numbred, filed, and kept as an originall Voucher for the Excize; And the third being Signed by them both, shall be the Waiters warrant for the delivery of the same to the Merchant: This is to be understood of the Merchant Importer only; for where Goods pay Excize aswell as Customs upon Entry, one and the same Bills (being three only in number) given for Customs, will serve also for Excize.

Merchants paying Excize upon Entry, how many.

If

If the Merchant Importer be purely a Merchant, then upon his Entry made, as aforesaid, he is to be permitted to take up and receive his Goods forthwith, without payment of any Excize: And the Collector shall not need for all Entries of this kind, to make any Entries in his Cash, or day Book distinct from that of the Customs, but only to draw a blank Line with pricks, or otherwise, from the said Custom Entry through the Column of the said Book, which is appointed and designed for the Receipts of Excize.

Entries of Merchant Importers in what manner to be placed in the Sub-Commissioners or Collectors Book.

But if the Merchant Importer shall happen to be either a Shop-keeper, or Retailer of the Commodities he Imports, the Collector and Cheque having upon delivery in of his Bills of Entry cast up the sum, or sums unto which the Excize of the Goods mentioned in the said Bills shall amount unto, and delivered their Bills so cast, unto each other respectively, (as was directed before, as to Customs) the Collector shall presently receive the Excize due thereupon, and make Entry of the same in his Cash or day Book, not making a distinct Entry from the Customs, but having expressed the rate or value of the Excize, different from the Custom, next and immediately below the Entry of the same, as to Customs, shall draw out and place the totall due, or received for Excize in an equall Line with that of the Customs, but in the Column of the Book aforesaid, appointed and designed for the Receipts of Excize.

Merchant Retailer how to Enter and pay.

In what manner the same shall be placed to accompt.

But if it so fall out that the Merchant or Importer be some Person living beyond the Seas, a Planter in the West-*Indies*, or *Virginia*, an unknown Person, either having no certain habitation (that is to say) not known to be an able or sufficient Merchant, or else having no constant Family in the Town or Port where he shall Enter his Goods; such Merchant is either to pay down the Excize of his Goods, or else to give Bond to the Collector, with sufficient Security, or Caution for the payment of the Excize, before he be admitted to take up his Goods, or receive any warrant for doing thereof.

Merchant Stranger, or Planter entring.

To pay Excize, or give Bond.

Such Merchant being unable, or refusing to give Bond, or pay, his Goods are to be taken up and landed.

If any Planter, or unknown person, as aforesaid, shall not be able, or shall refuse to give Bond, or to pay Excize upon Entry, as aforesaid, then and in such case, the Collector is to cause the Goods to be taken up and landed; And after due notice taken of the Quantity and Quality of the Goods, in the presence of the Owner, or some other appointed by him; or upon refusall of himself, or any other for him to be present, in the presence of other two good witnesses, to house and dispose of the same in some fitting Ware-house, untill either Bond be given, or Excize fully paid for the same, as aforesaid.

Shop-keeper to carry his Goods to his own house.

Especiall care is to be had and taken, that the Shop-keeper upon Entry, and clearing of his Goods Inwards, at the Importation of them, do carry his Goods to his own Shop directly, and is not to be permitted to house and lay up the same in any other House, Shop, Store-house, or other place whatsoever, without acquainting the Collector and Cheque therewith. In like manner, no Merchant who is purely such, no Planter or unknown Merchant, is to be permitted to house or dispose of his Goods, Wares or Merchandizes, in the House, Shop, Ware-house, or any other place, of, or belonging to any Retailer of the same Commodity, without first making the Collector and Cheque in like manner acquainted therewith,

No Merchant to lodge his Goods with a Retailer.

Goods sold, how to be entred.

When any Goods aforesaid, come to the consumption or sale, the Merchant (who is purely a Merchant, and who was permitted to land and take up his Goods without payment of any Excize) shall (before he be permitted to deliver all or any of the same) bring and deliver to the Collector and Cheque, two Bills of Entry, signed under his own hand (or the hand of his Servant, or other person whom he shall first authorize under his hand, to be filed in the Office of Excize to that purpose, and for whose Act he shall be answerable) certifying the Quantity, Weight and Measure of his Goods sold, and to whom, their several species, sortments and kinds, and the price at which they are sold in case they be goods, which pay Excize *ad valorem*; Upon each of which Bills, the Collector and Cheque having cast up and written the Sum or Sums due and payable for Excize of the said Goods, and given each other

the

the respective Bills cast up by either of them (as is directed in case of Entries, as to Customs, as aforesaid) the Collector forthwith receiving the said Sum or Sums due thereupon, shall afterwards make Entry of the same in his Cash or Day-Book, by putting or placing the Sum aforesaid, in the Column for Receipts of Excize, and drawing a blank line with pricks, or otherwayes, through that of the Customs; And then the Collector and Cheque shall joyntly make and sign a particular Ticket or Warrant for delivery thereof; Which Warrant is to contain the Quantity and Quality of the Goods sold, with the name of the Buyer, and of his place of Residence or Habitation, and to be onely in force for that particular Parcell, and for that day only: The same to be in manner and form following;

The Moneys received how placed to Account.

What warrant thereupon shall be made.

LEITH. day 1655.

SOld unto C. D. *of* Edinburgh

Entry upon sale.

A. B.

The Form of the Ticket or Warrant.

Excize-Office in Leith.

YOu may deliver unto C. B. *of* Edinburgh *for which the duty of Excize is paid this day, according to the Order and Declaration of his Highnesse the Lord Protector, with the advice and consent of his Councill, bearing date the two and twentieth day of* May, 1655. *This Ticket to serve onely for this day, and this Parcell, or else to be void.*

Dated the day of 1655.

To A. B. *Merchant.*

A. B. *Collector.*
C. D. *Cheque.*

Goods ſold to ſeveral perſons, how to be entred.

If the quantity of Goods ſold, and certified to be ſo (as aforeſaid) is to be delivered unto more than one perſon Buyer thereof, the Collector and Cheque are (although the ſame be but one and the ſame Parcell) to make and give as many ſeverall Tickets, as there are perſons unto whom the Goods are ſold. And the Merchant therefore is to make either particular Entryes of his Sales, or elſe one generall one, expreſſing the Goods ſold, with the ſeverall Quantities or Parcels thereof, which are to be delivered unto the reſpective Buyers of the ſame.

Sufferance in what caſe to be granted.

If any Merchant or Importer, ſhall ſell any Goods, whereof he cannot aſcertain the perfect weight and meaſure of the ſame, then a Bill of Sufferance ſhall be granted, and an Officer is to be ſent to deliver and take accompt of the perfect weight and meaſure, and certifie the ſame unto the Collector and Cheque; And the Merchant ſhall within 28.th dayes following, make a perfect Entry, and the Buyer pay the full Excize, or elſe both of them to be proceeded againſt, as by the 21. Article of the Act of Parliament for Excize, of the 14. of *Auguſt* 1649. is directed and appointed; Which 21. Article, the Collector or Sub-Commiſſioner is fully in every part thereof, to put, or cauſe to be put in Execution, when, and as often as the ſame ſhall by them be thought fit and requiſit.

Merchant to make his perfect Entry within 28. dayes, and the buyer pay his Excize, Or elſe proceeded againſt

To whom ſufferance ſhall be granted.

But care is to be had, that no ſufferance be granted unto any perſons, but ſuch as ſhall either depoſite ſo much as the Excize may probably amount unto, or elſe ſhall (or are known to be) perſons reſponſible, and of ability to make good the Duty which ſhall, or may be due for the ſame.

Goods having before paid Excize, how to be entred and paſſed.

If ſale happen to be made of any Goods, which before had paid Excize either upon the Importing, or elſe in *England*, or ſome other Port of this Nation, or which ſhall be part of a greater Quantity or Parcell formerly cleared, Entry, Ticket or Warrant as to be made, as aforeſaid, in every particular, for Goods lyable to payment of Excize; Except that beſides, there is no Money to be received, and that the Entry in that caſe is not to be entred in the Caſh or Day-Book; but in a Waſte-Book (which is therefore to be kept purpoſely for Tickets granted

granted for delivery of Goods, which before had paid Excize) the Seller or Deliverer is to make Oath before the Collector and Cheque, that the Goods by him sold and intended to be delivered, are all of them such as had *bona fide* paid Excize, and then the Warrant or Ticket for Delivery of the same (in which alwayes mention is to be made, when, or in what parcell, or at what place the same paid Duty) is to be issued in manner and form following, (*VIZ.*)

Form of a Ticket for Goods cleared before.

Excize-Office, Leith.

YOu may deliver this day unto E.F. *to be sent for being then cleared, or being part of a greater Parcell, cleared upon Accompt (such or such a day) or being entred Inwards, the day of or cleared at* London, *as per Certificate dated for which time and Parcell, this Ticket is onely to serve, or else to be void, the duty of Excize being paid, according to the Order and Declaration of his Highnesse the Lord Protector, with the advice of his Council, bearing date the 22 day of* May, 1655. *Dated this day of One thousand, &c.*

To A. B. Merchant.

A. B. *Collector.* C. D. *Cheque.*

As no Goods after they are sold, are to be permitted to be delivered unto any the buyers thereof, without Ticket or Warrant (which is to be valid no longer time than that duly by-in which the said Ticket is taken out, as to the delivery of the Goods) So all Goods unsold, or which the Duty of Excize hath before at any time been paid, are not to be romaged, removed or sent from one House, Town, Part or Place to another, without a Ticket or Warrant for doing thereof; and if so, to be seized and secured. But yet for accommodation of Trade, it is thought fit, that the strictness of the Law in this particular be relaxed. Where

No Goods to be romaged without Ticket.

Except Goods bought of ſhop-keepers, or where no fraud is intended;

Where any Shop-keepers, living in one and the ſame place, Town or Burgh, ſhall buy Goods of one another; Or, where any Goods are bought in ſmall Parcels from any Shop-keeper by any other, and where otherways upon Examination, no fraud ſhall appear intended to have been practiſed in prejudice of the Commonwealth; And to this purpoſe therefore, and for the better evincing of the truth in this particular, or in caſe of Goods hindred by wind, weather, or otherways beyond the time mentioned in any Ticket that ſhall be given, the Collector ſhall cauſe ſuch perſons to be ſummoned before him, as he ſhall think or ſuppoſe to be any ways able to give teſtimony in the caſe; And them to examine upon oath for the diſcovery of the whole and true matter of fact which ſhall then fall under Queſtion before him, as to Equity and Juſtice ſhall appertain.

Which the Collector is impowered to examine.

Goods ſent by land-carriage.

Any Merchant or Importer, making Entry of any Goods, in any Port-Town, and afterwards carrying the ſame by Land-carriage to any other Port or Place, Town or Burgh of this Nation, ſhall have a particular Warrant or Ticket for doing thereof, when, and according as his Goods ſhall be carryed, whether in greater or leſſer Parcels; Which Ticket or Warrant is to continue for no longer time than the Goods may reaſonably be on the way from one place to another, and accordingly to be expreſt in the body thereof, at the diſcretion of the Collectors, as aforeſaid, in manner following;

The Form of a Ticket by Land-carriage.

Excize-Office, Leith.

E. F. *is permitted to ſend by land-carriage, by Carrier for being Entred, or being part of a Parcell here Entred by the day of And for which the Duty of Excize was paid at the value of This Ticket to be in force dayes, and no longer. Dated this day of in the year of our Lord, One thouſand ſix hundred and fifty*

A.B. *Collector.* C.D. *Cheque.*

The

The like form to be uſed, *mutatis mutandis*, for Goods ſent by Land-carriage, which had paid Excize either then, (when ſent) or before upon ſale; But eſpecially care is to be had, that no more but one Ticket be granted for one parcell of Goods; and if the ſame ſhould happen to be loſt, no other, nor new one is to be given, before Oath be firſt made thereof before the Collector and Cheque, That the ſame is *re vera* loſt indeed, or elſe, that no uſe at all had been made thereof; and then, and not before, the Collector and Cheque ſhall give a new Ticket, in which ſtill ſignification ſhall be made that there had already (and the time expreſſed when there had) a Ticket before been given and granted for the ſame.

No more than one Ticket given for one parcel.

That loſt, a new one to be given.

All Goods and Merchandizes which pay Subſidy of Poundage, and upon which Five *per Cent.* is uſually allowed, by the Eighteenth Article annexed to the Book of Rates for Cuſtoms, are to be poſted to Accompt of the Merchant Importer, or elſe to pay Excize reſpectively, according to their full contents, without any ſuch allowance at all, ſo as the Accompt of the Merchant Importer (who is purely a Merchant) is to be charged with. And the Merchant Importer who is a Retailer, or lyable to pay this duty, upon Importation is to pay Excize for Five *per Cent.* more than either of them paid Subſidy Inwards, there being no Five *per Cent.* to be allowed as to Excize.

No Five per Cent. to be allowed as to Excize.

No Merchant Importer (though he be purely ſuch) is to have any allowance made for damage of his Tobacco, or defects of his Wines upon the Importation, but ſale of them, unleſſe he ſhall clear and pay Excize down for the whole parcell of Tobacco or Wines he ſhall have on his hands, or ſhall then import.

No allowance for damage or defects upon Importation, unleſſe the Merchant clear his whole parcel.

Whenſoever any Wines or Oyls ſhall be brought in upon Accompt of the Merchant (who is purely ſuch) the ſame are to be entred fully, according to the contents of the Casks, although the ſame be not full, and ſo to be poſted to his Accompt: But if the Merchant Importer be one who is preſently upon landing of his Goods, to pay down the Excize of the ſame, then the Casks (which are not full, nor yet wholly empty)

No Outs, or Twelve per Cent. allowed as to Excize.

empty) are to be gaged, and Excize to be paid for ſo much Wine or Oyls, as the ſame ſhall be found to contain, there being neither Outs, nor any Twelve *per Cent.* to be allowed as to Excize.

Goods paying Excize ad valorem.

The Five per Cent. payable upon all Goods and Merchandizes Imported, or to be Imported, mentioned in the Book of Rates for the Cuſtoms, but not ſpecified in the Rates of Excize, is to be levyed, raiſed and received, not according to the value any ſuch Commodities are rated at in the ſaid Book of Rates for the Cuſtoms, but according to the value as they, or any of them ſhall be ſold at a price by the Merchant, to the firſt Buyer thereof, where there is a Buyer; but where the ſame ſhall happen to pay preſently upon the Importation, then according to the higheſt price, the ſaid Goods in their ſeveral ſpecies, ſortment and kind, were laſt ſold at ſix moneths before, or that elſe the ſame beareth in the Mercat; the election whereof, as ſhall be moſt for the advantage of the Commonwealth, is to be taken and received by the Collector or Sub-Commiſſioner.

Damaged Tobaccoes, and Defective Wines.

In making allowance for damaged Tobacco, or decayed Wines, notice is to be had, that there is nothing to be abated upon Tobaccoes but for over weight by ſand, ſtones, dirt or water. And that all Wines being taſted, are to be returned, according to the ſeveral qualities and conditions following, and the Excize thereupon to be rated and paid as followeth:

VIZ.

			L.	*S.*	*D.*	
WINES	*Paſſable,*	*To pay*	6	00	00	per *Tun.*
	Defective,		5	10	00	
	Decayed,		5	00	00	
	Fit only for the Still,		3	10	00	

And from this Rule none of the Collectors, or Sub-Commiſſioners are to vary at any time, without ſpecial Order and Direction of the Commiſſioners themſelves.

When

When any Tobaccoes or Wine, after ſale, and before delivery thereof from the Merchant, ſhall be viewed or taſted, the Officer or Officers to be appointed by the Collector for doing thereof, ſhall take care and ſee the very ſame Numerical Tobacco and Wines delivered unto the Buyer, and no other; nor that any part or parcel of ſuch damaged Tobacco, or decayed Wines be left in the hands of the Merchant, and other delivered in ſtead or lieu thereof. *Damaged Tobaccoes, or Wines, to be delivered forthwith.*

No allowance or defalcation of Excize is to be made upon any Goods, Wares or Merchandize for Leakage, Waſte, Damage, Defect or other accident whatſoever, after the ſame hath been once ſold and in the poſſeſſion and cuſtody of the Buyer therof: Neither is ſuch Buyer to be permitted to return any bad Wines remaining on his hands, (which had formerly paid Excize) unto the Merchant or Importer, and to receive from him or them new or freſh VVines in lieu of the ſame, without payment of the duty of thoſe new or freſh Wines, or ſo much (according to the condition and rate ſet as aforeſaid upon the returned Wines) as the full Excize of the ſame Wine ſhal amount unto: As ſuppoſe the Buyer make return of an Hogſhead of Wine fit only to diſtill, and receive a good one in ſtead thereof, in this caſe the rate of the bad Hogſhead being Seventeen ſhillings ſix pence, there will remain then to be paid more Twelve ſhillings ſix pence, which compleats the ſum of Thirty ſhillings, the full rate of a good Hogſhead of Wine. *No allowance for goods once in the poſſeſſion of the Buyer.* *No exchange to be made of good for bad Wines, without payment of the duty of ſound ones.*

All Goods paſſed by Bill of Store, Portage, or otherwiſe, as to the freeing them of Cuſtoms, are nevertheleſſe to be charged on accompt of the Merchant Importer, or elſe pay Excize reſpectively, as in all other caſes, as if the ſame had not been paſſed by any ſuch Bills, or otherwiſe at all, but then imported. *Bills of Store and Portage to be charged to accompt, or elſe pay Excize.*

INSTRUCTIONS

To the COLLECTORS, *or* SUB-COMMISSIONERS *of* EXCIZE, *as to Goods Outwards for beyond the Seas.*

Goods Outwards to be entred.

EVery *Merchant Retailer*, Shop-keeper, or other, may when, and as often as he ſhall deſire, ſhip out any Goods, Wares, or Commodities excizable, unto any Parts beyond the Seas, making Entry, and doing otherwiſe in all particulars as is required in the buſineſſe of the Cuſtoms for, and upon the ſhipping out of any Goods or Merchandize.

No more then entred to be ſhipped on board.

But foraſmuch as the Merchants Accompts are to have ſo much credit as there ſhall be Goods at any time ſhipped out, or elſe that the Excize paid for theſe Goods is to be re-paid, eſpecial care is to be taken, That neither more nor leſſe Goods be permitted at any time to be ſhipped, or carried on board any Ship or Veſſel, than ſhall be mentioned and expreſſed in the particular Entry Outwards of the Exporter, and ſo in the Warrant of the Collector and Cheque upon that Entry.

And Bond to be firſt given.

That before the ſhipping out of any Goods or Merchandizes which have not paid the duty of Excize, a ſufficient Obligation in Law be entred into by the Merchant or Exporter ſhipping out ſuch Goods, wherein he ſhall be bound either by himſelf, or elſe with ſufficient Caution (as ſhall be thought fit

fit and approved of by the Collector) in ſuch ſum of Money as ſhall amount to double the value of the ſaid Goods, with condition, That the ſame ſhall be diſcharged at ſome Port or Place beyond the Seas; And that he will by Oath or otherwiſe make due proof thereof before the Commiſſioners, or any they ſhall appoint, within ſuch convenient ſpace of time after, as ſhall be agreed upon by the Merchant and Collector for doing thereof, the ſame to be inſerted and mentioned in the ſaid Bond.

Repayments of Excize.

That no re-payment of Excize for Goods ſhipped out be made by any Collector, without the ſpecial Order and Warrant of the Commiſſioners themſelves: And before ſuch Order can be paſſed, the Collector, upon application made unto him by the Merchant or Exporter, ſhall give a Certificate ſigned joyntly by himſelf and the Cheque, expreſſing the time when the ſame were ſhipped out, and in what Parcell, the quantity and quality of the ſaid Goods, and when, and in what Parcel, and at what rate Excize had been paid for the ſame; under which Certificate, as aforeſaid, the Searcher, or elſe the Waiter, who was preſent at the ſhipping of the ſaid Goods, ſhall certifie his ſeeing the ſame done, and when, and in what Ship they were ſhipped, their quantity and quality: And after notice had and obtained that his Goods are landed or arrived in any Forreign Part or Place beyond the Seas, the Merchant or Importer bringing the Certificate aforeſaid, and making due proof by Oath before the Commiſſioners, or ſuch as they ſhall appoint, of his Goods being *re vera* landed beyond the Seas, and that the Excize of the ſame had been duly paid and ſatisfied, as was expreſſed in the Certificate, ſhall thereupon have Order and Warrant for repayment thereof accordingly.

Upon certificate endorſed by the Searcher or Waiter;

And Oath of the Merchant.

All Entries of Goods Outwards for beyond the Seas, (either with, or elſe without, having paid Excize) are to be Entred conſtantly by the Collector in the Day-book, drawing in that caſe a Blank Line with pricks, or otherwiſe, through the Columns for Receipts of Cuſtoms and Excize alſo.

Goods Outwards in what manner to be entred in the Collectors Books.

INSTRUCTIONS *for the* COLLECTORS *or Sub-Commiſſioners of* EXCIZE, *as to Goods ſent to, or from the Coaſt.*

Coaſt Goods how to be Entred.

LL Goods coming in from, or going out by Land or by Sea to any Port or Place of this Nation, or *England*, are in like manner to be entred and taken up, or ſhipped out by the Merchant, as is directed for the Cuſtoms. But the Merchant Importer, or Exporter, is to make Entry of the ſame by ſeverall and diſtinct Bills from thoſe he gives for the Cuſtoms, unleſſe the Merchant Importer ſhall bring in ſuch Goods which had before payed, or elſe not having formerly payed Excize, ſhall then happen to pay the ſame before landing, or that the Merchant Exporter ſhall happen to ſhip out Goods for any part of *Scotland* which had before paid Excize, for in theſe caſes the ſame Bills may ſerve both for Cuſtoms and Excize.

Bond to be given where Goods have not paid Excize.

Every Merchant ſhipping out Goods for the Coaſt which have not paid Excize, or elſe ſending ſuch Goods by Land, is in like manner as for Goods ſhipped for beyond the Seas, to give Bond or a ſufficient Obligation in Law, with condition that the Goods ſhipped out, ſhall *bonâ fide* be landed at ſome other Port or place of this Nation, and there Entred with the Officer appointed for receiving Excize; from whom he is to bring Certificate in due form and manner of his doing thereof, or ſome other for him, according as by condition of his Bond is required; Which Certificate is to be returned within

To return Certificate.

within ſuch convenient ſpace of time afterwards, as the Collector ſhall think reaſonable for doing thereof; the ſame to be mentioned and expreſſed in the ſaid Bond, or Obligation.

Any Shop-keeper, Retailer, or other ſhipping out Goods, which have already paid Excize; The Collector after Entry thereof by ſuch Shop-keeper, Retailer, or other ſetting forth the quality of the Exporter, the name of the Ship, and Maſter, of whence, and to what place bound, with the quantities and qualities of his Goods, and when, and in what parcell cleared as to Excize, is to grant or permit a Sufferance for ſhipping thereof, as followeth. *Goods having paid Excize, to be ſhipped by Sufferance.*

The form of a Permit, or Sufferance.

LEITH *Excize.*

IN the *Sarah* of *Brunt-Iſland*, *Anthony Lilburn* Maſter, pro *Inverneſſe*,

Michael Craig Retailer,

Two Hogſheads of French *Wines*
but not to be Exported without further order.
Dated the day of

A. B. *Collector.* C. D. *Cheque.*

Which Sufferance is to be delivered to the hands of the Searcher or Waiter appointed to attend the Ship, in which the ſaid Goods ſhall be laden, who ſhall preſently go with the Exporter and ſee the ſame brought forth out of the Shop, Celler, or Ware-houſe of ſuch Exporter, and no other, and afterwards laden and ſhipped on board the Ship, or Veſſel, to which they were deſigned. All which, ſuch Searcher or Waiter ſhall indorſe or certifie on the back ſide of ſuch Permit, or Sufferance, and afterward deliver the ſame back again unto the chief Searcher, or where there is none, unto the Collector to be kept by him and the Cheque, untill the Ship be fully laden; But if the Goods ſhall be brought or delivered out of any other place then aforeſaid, whereby ſuſpition may be given of ſome fraud or colluſion, the Searcher or Waiter is to *To be delivered to the Waiter, who is to ſee the goods brought from the Exporters. And upon cauſe of ſuſpition, to acquaint the Collector therewith,*

Who is to try the verity by Oath.

forbear shipping the Goods, and to inform the Collector and Cheque of the Port therewith, who are thereupon to be fully satisfied by the Oath of the Parties, or others, (which Oath the Collector is therefore to administer to them) that the Goods have *bonâ fide* paid Excize, before the same be permitted to be shipped in any Ship or Vessel whatsoever.

Bill of Contents to be made from the severall Sufferances, &c.

When any Ship bound outwards for the Coast is fully laden, the Collector or chief Searcher where there is one, from the several Sufferances, Cocquets, and Transires given and returned from the Waiter (for all Cocquets, Transires, and Sufferances for shipping Goods Outwards for the Coast, after the doing thereof, are to be returned and delivered unto the chief Searcher or Collector, as aforesaid, (where there is no such Searcher) shall make and (besides all Cocquets and Transires granted as to the Coast relating to Customs) frame a true Content of the whole Ships or Vessels Lading: which Content is to expresse and mention the name of the Ship, or Vessel, with the Master thereof, the true Denomination, Numbers, and Marks of the Bales, Packs, Casks, outward Bulk, or Vessels in which any Commodities are contained, and the Names of the Persons to whom consigned, the Net Weight, Measure, just Contents, and Values of the severall Commodities, expressed in words at length, and not in Figures, and whether the duty of Excize be paid or no, and how much (where the same can be ascertained) and when, and whether Bond be Entred into for delivery and due Entry of the Goods in the Office of Excize in the Port whither the Goods are designed and sent; which Content (made according to the qualifications aforesaid)

Which after search of the Vessel is to be delivered to the Master thereof.

shall be signed by the Collector and Cheque joyntly, and (after search made by the Collector, or chief Searcher, where there is such a Searcher, whether there be not more, or other Goods laden on Board then are specified and mentioned in the same) shall be delivered unto the Master of such Ship or Vessel, to be by him afterwards delivered, after his arrivall in Port, unto the Sub-Commissioners, Collectors, or other chief Officer for Excize there.

Upon

Upon arrivall of any Ship from the Coaſt, the Collector is to call for the Maſters Bill of Contents, which is to be kept and filed with the Entry of the Ship: And when any Ship bound from one Port to another ſhall happen to deliver any part of her Goods by the way, before ſhe arrive at her laſt deſigned Port, the Sub-Commiſſioner, or Collector of the ſaid Port, is to call for the Certificate of the Content, which was delivered unto the Maſter at the Port where ſhe was laden, and certify upon the back of the ſame, what Goods are there delivered, as part of the ſaid Certificate, what remaining in the Ship, and what put on board at the Port, delivering back the ſaid Content unto the Maſter at his going thence; and keeping a Copy of his Endorſement of the ſaid Content by him, ſhall cauſe the ſame to be tranſcribed, and Entred, as all other Tickets and Certificates in the Waſte-Book.

Ships coming from the Coaſt and delivering but part; the Goods delivered, to be endorſed on the Bill of Content.

All Goods, Wares, and Merchandizes, ſent after Bond given, by Land Carriage unto any other Port or place, are to be ſent and paſſed by Ticket, in manner and form following.

Goods ſent by Land carriage upon Bond.

The form of a Land carriage Ticket.

LEITH.

A. B. is permitted upon Bond given, to ſend to the Burgh of by C. D. Carrier, being conſigned unto E. F. of the ſaid Town, or Burgh. Dated, the day of 1655.

A. B. *Collector*, C. D. *Cheque.*

Which Ticket being received by the Collector of that place, he is in caſe the Goods therein mentioned ſhall happen to be conſigned to a Shop-keeper or Retailer of the ſame Commodity, to demand and receive Excize preſently for the ſame; but if to a known Merchant (who is purely ſuch,) then the ſame are to be Entred, Charged, and paſſed to his proper accompt, as if they had been then Imported by himſelf from beyond the Seas; The like to be obſerved for all Goods ſhipped by Bond for the Coaſt.

To pay Excize, if conſigned to a Retailer.

Or elſe charged to account of the Merchant, if to a Merchant.

For-

The nature of the Bond. Forasmuch as Bond given in this case is not for payment of the duty, but for to cause true landing or delivering the same at the Port, or Place to which they are sent.

Goods going by Land or Water, or both, how to passe. *All Goods* carried by Land, are to be carried by Ticket directly to the place unto which they are intended; but all Goods going by Sea, or Water, are to passe no further by Ticket or Bill of Content, but to the next Port; and if to passe afterwards up into the Country, are to be first Entred with the Sub-Commissioner, or Collector in the said Port where they are landed, and afterwards to passe by Ticket from him and the Cheque there unto the designed place of delivery.

Coast-Goods uncleared, or cleared, how to be Entred in the Books of the Collectors. *All Entries* both Inwards, and Outwards, from and to the Coast, of Goods which had not before paid Excize, are to be duly Entred in the same order in which they are passed in the Cash or Day-book, drawing in this case, a blank line through both Columns, as is directed for Goods for beyond the Seas. But the Entries of all other Goods to or from the Coast, which had before paid Excize, are to be Entred in the Coast-book at the end of the respective Custom-Entries for the same Goods there, with signification, that Excize had been paid for the same; the date of the Certificate signifying so much, and the place whence such Certificate came.

A Ledger to be kept. To the end all Merchants may be duly Accompted with, the Collector in every Port is to prepare and keep a fair Book, or *Ledger*, by way of *Debitor*, and *Creditor*, in which he shal give every particular known Merchant within his District or Precinct a particular and distinct Accompt. On the *Debit* or left side of which Book, he shall first post all Forraign Goods and Merchandizes found upon the hands of the particular and respective Merchants, at the time of the Search, and all other Goods and Merchandizes Imported at any time since the Twenty fourth day of *June* last, whether with, or without Bond given upon their Entry, as to Excize; And afterwards, he shall constantly every day,

Manner of posting it.

day, or every other day at furtheſt, from the Caſh or Day-book, Poſt all Forreign Goods and Merchandizes which ſhall in like manner at any time be Imported, either from beyond the Seas, or elſe from any other Port or Place of this Nation, or elſe from *England*, any Port or Place thereof, without payment of the duty of Excize; And on the *Creditor* or right ſide of the ſaid *Ledger* ſhall Poſt all Goods Sold, Tranſported, Exported, or ſent by Tranſire into any other Head-port, or Member thereof, upon the particular Accompt of the reſpective Merchants before Sale, either from beyond the Seas, or from any Port or place of *England*, or *Scotland*.

INSTRUCTIONS

to the COLLECTORS *or Sub-Commiſſioners, aſwell for their Accompting with Merchants, as otherwiſe, generally relating to the buſineſſe of Excize and Cuſtoms.*

Merchants to be accompted with, every three months, or oftner.

EVery *three Moneths* conſtantly, or oftner, as ſhall be thought fit by the Collector, the Importers, according to the 25th. Article of the Act of Parliament of the 14th. *Auguſt*, 1649. are to be called upon and required to give a particular Accompt of all Goods and Merchandizes which ſhall be remaining on their hands reſpectively to that day; and in caſe of failure, or elſe after bringing in their Accompt, ſuch further Proceedings are to be had thereupon, as in the ſaid 25th. Article is directed.

How far the Collector ſhall proceed in execution of the 25. Article.

And which the Collector in every particular is to purſue and execute, except to Impriſonment of any Perſon, and in caſe of proceeding to that length, the Collector (if ſuch perſon is or ſhall be willing and able to give ſecurity for his appearance before the Commiſſioners) ſhall ceaſe from going any further, and tranſmit the whole therefore to them who will take care to do therein as to Equity and Juſtice ſhall appertain; But if ſuch perſon is not able, or ſhall refuſe to give ſecurity as aforeſaid, the Collector ſhall proceed on to Impriſonment, (as in the before mentioned Article is directed and appointed) by Warrant to the Gaoler, or Keeper, as is uſuall, in which he ſhall alwayes mention at large his Proceſſe, and the Judgement, and his default, and the default of Diſtreſſe.

The Form of the Summons to Accompt.

Excize Office, LEITH.

IN *purſuance of an Order and Declaration of his Highneſſe the* Lord Protector, *and his Councill; Entituled,* An Order and Declaration of his Highneſſe, and Councill, for Collecting of the Excize in *Scotland, dated the* 22th. May, 1655. *And by vertue and according to the* 25th. *Article of an* Act of Parliament, *paſſed the* 14th. Auguſt, 1649. *in* England, *and now in force in* Scotland. *You are hereby required, to bring and deliver in Writing, at the Excize Office in* Leith, *upon the day of next inſuing the date hereof, a particular Accompt of all Goods, or Merchandize this day remaining, or which ſhall remain on your hand, the day of next enſuing the date hereof, in order to the ſtating and clearing of your Accompt of Importations, from the day of to the day of next enſuing the date hereof; And you are to take notice, that if you ſhall refuſe to give in ſuch Accompt, or neglect to do the ſame, for eight and twenty dayes after this Warning, you will be preſently lyable to pay the whole Excize for all Goods that ſhall be found to ſtand charged in the Excize Books on your Accompt, by your Entries*

Entries at the Custom house, which have not otherwise been cleared by Sales, and deliveries, for which Tickets have been given out of this Office, and will be accordingly adjudged and warned to pay the same in, within fourteen dayes after, or in default thereof on your part, Warrant, of Distresse, will be issued against you for double the value of all such Goods as upon your Accompt of Entries shall be found remaining on your hands; or in default thereof, be further proceeded against, as in and by the said Article is provided. Dated the day of 1655.

To Master E. F. Merchant.

A. B. Sub-Commissioner.

The Form of the Summons to pay Excize after neglect of bringing in Accompt.

Excize Office, LEITH.

WHereas in pursuance of an Order and Declaration of his Highnesse the Lord Protector, *and his Councill; Entituled,* An Order and Declaration of his Highnesse, and Councill, for Collecting the Excize in *Scotland, dated the* 22th. *of* May, 1655. *And by vertue, and according to the* 25th. *Article of an* Act of Parliament *passed the* 14th. *of* August, 1649. *in* England, *and now in force in* Scotland: *You were Summoned to bring and deliver in writing unto this Office, a particular Accompt of all such Goods and Merchandizes which were remaining on your hands the day of which you have refused, or neglected to do. And whereas upon adjusting therefore of your Accompts to that day, you stand charged in this Office by your Entries at the Custom house, which have not been cleared by Sales, or delivery, for which Ticket have been given out of this Office, with*

the Excize of which Goods, amounts to the sum of

You are therefore, hereby required to bring in, and

pay the ſaid ſum within fourteen dayes, or otherwiſe, there will be proceſſe iſſued out againſt you, as by the ſaid Act of Parliament is appointed, and directed. Dated this day of 165

A. B. Sub-Commiſſioner.

The Form of the Warrant of Diſtreſſe upon failure of payment.

WHereas E. F. *in purſuance of an Order and Declaration of his Highneſſe the* Lord Protector, *and his Councill, Intituled,* An Order and Declaration of his Highneſſe, and Councill, for Collecting the Excize in *Scotland; dated the* 22th. *day of* May, 1655. *and by vertue, and according to the* 25th. *Article of an* Act of Parliament, *paſſed the* 14th. *of* Auguſt, 1649. *in* England, *and now in force in* Scotland; *was upon the day of ſummoned to bring and deliver in Writing unto this Office, a particular Accompt of all ſuch Goods and Merchandizes which were remaining on his hands the day of And foraſmuch as upon his refuſall, or neglect in doing thereof, the ſaid* E. F. *having his Accompt adjuſted, was found to ſtand charged in this Office by his Entries at the Cuſtom-houſe, (which have not been cleared by Sales, or deliveries, for which Tickets have been given out of this Office) with Was upon the day of required, and injoyned within fourteen dayes following, to pay and ſatisfie the Excize of the ſaid Goods, which doth amount to And the ſaid* E. F. *having nevertheleſſe failed in doing thereof; Theſe are therefore to Authorize you, and every of you, to repair unto the dwelling houſe of the ſaid* E. F. *and therein, or in any other place belonging to the ſaid* E. F. *to ſeize, diſtrain, and carry away ſo much of his Goods, and Chattels, as may ſufficiently ſatisfie the ſum of being double the value of the Goods aforeſaid, which he hath forfeited, according to the* 25th. *Article of the* Act of Parliament *before*

fore mentioned, for his neglect and refuſall, as aforeſaid. And all Officers, aſwell Military as Civill, are hereby reſpectively prayed and required to be aiding and aſſiſting unto you in the due execution hereof, according as is directed and appointed in that behalf. Dated the &c.

A. B. Sub-Commiſſioner.

And if Return be made, that no Diſtreſſe can be found or had, the Collector is then to proceed to certifie the Commiſſioners, or otherways to do, as is directed before.

All moneys to be received openly.

ALL moneys paid or received for Excize or Cuſtoms, ſhall be paid and received, not privatly, but openly in the Cuſtom-houſe, or in the place appointed for Receipts of the ſame, and that in the preſence of the Cheque; And all moneys are to be entred to accompt preciſely upon the very day upon which it is Received; And if not, the ſame to be holden and reputed for Diſtinct Entryes and Payments, and to be made good in Accompt as ſuch, by the Collector and Sub-Commiſſioners.

And placed to account the ſame day it is received.

No Books to be carried out of the Office.

All Buſineſs of Excize and Cuſtoms, ſhall be openly and publickly tranſacted and performed in the Publick Office, and no Books of the ſame ſhall at any time be kept or carried out of the ſame, for, or upon any occaſion whatſoever, without the ſpeciall direction of the Commiſſioners, or the Surveyor Generall in that behalf.

Entries of Excize how to be filed and kept.

All Entries relating to the Excize and Cuſtoms, ſhall be filed together in the Order of their Dates and Paſſing, to be kept, duly numbred & bundled in bundles; containing four months Entries, or Bills together, to begin from the firſt of *October*, 1655. *inclusivè*, and ſo for every four months following ſucceſſively to be kept; the Entries Inwards for Excize of Goods from beyond the Seas by themſelves; the Entries Outwards from beyond the Seas by themſelves; The Entries Inwards for the Coaſt for Goods, which have not paid Excize, by themſelves;

ſelves; And thoſe Outwards to the Coaſt for like Goods, by themſelves; The Entryes Inwards and Outwards, from and to the Coaſt, for Goods which have paid the ſame, by themſelves; The Bills of Content, and Bills of Sale or Entryes of the ſame, diſtinct and apart by themſelves, and the like to be done by all Entries for Cuſtoms, Inwards and Outwards.

All Bonds taken, to be ſent to the Commiſſioners forthwith.

All Bonds already taken, for, or by reaſon of, or relating to Excize either Inwards or Outwards, or for any other cauſe whatſoever, are forthwith to be tranſmitted and ſent unto the Commiſſioners at the Cuſtom-houſe in *Leith*; And all other hereafter to be entred into, and taken, ſhall every three Months in like manner, or oftner, be ſent unto them, to be afterwards delivered up, or tranſmitted unto the Exchequer, as to Equity and Juſtice ſhall appertain.

All Bonds to be taken, to be ſent every three months.

The Collector where there is no Searcher, is to officiate as ſuch.

The Sub-Commiſſioners, or Collectors, reſpectively in every Port, where there is no Chief Searcher, is, *mutatis mutandis*, to do all and every Act and Acts, Thing and Things whatſoever, directed and appointed to be done, in and by his the ſaid Searcher his Inſtructions hereafter following.

INSTRU-

INSTRUCTIONS
For the Chief Searcher in the Port of Leith, &c.

I.

He is to acquaint the Collector with all Ships coming in, and going out.

First, *you* are diligently to attend the Duties of your Truſt, and upon notice had of any Ship coming in with Goods and Merchandize, forthwith to acquaint the Collector of *Leith* (or other Head-Port where you ſhall be, and under which ſuch Veſſell ſhall lye, therewith) who is to appoint a Waiter to attend on Board, whom you ſhall cauſe to enter on Board ſuch Ship, and there to remain untill ſuch time as ſuch Ship ſhall be brought unto the Haven or Key, and there delivered.

II.

Take care no Goods be landed or ſhipped without Warrant.

You are to take care, That no Goods, Wares or Merchandize be unladen out of, or laden on Board any Ship, or other Veſſell whatſoever, either Inwards or Outwards bound, without due Entry firſt made, both as to Cuſtoms and Excize, and due Warrant obtained and granted from the Collector and Cheque for the unlading or ſhipping off of the ſame.

III.

Inſtruct the Waiters how to enter and indorſe their Warrants.

You are, according to the beſt of your power, ſkill and knowledge, to direct the ſeverall Waiters imployed in the Port of *Leith* and Members thereof, or any other the Ports reſpectively, within the Limits and Precincts of your Commiſſion; And to ſee that every Waiter reſpectively, do enter into a Book, the day of the going out and coming in of every Ship

Ship, unto which he ſhall be appointed to attend, with the name of the Ship and Maſter, and the date of every mans Cocquet, Warrant or Certificate, as they in order of the dayes of every Moneth ſhall fall out, the particular Quantities, Lengths, Weights, Meaſures, Numbers and Marks of all and every the Goods, Wares or Merchandize, which every or any ſuch Waiter ſhall be appointed to ſee unladen or laden, from, or on board any Ship or Veſſell whatſoever, with the time when, and to, and by whom the ſame were delivered or ſhipped out; And alſo to take care, that the reſpective Waiters do likeways indorſe the ſeverall particulars upon the back of the reſpective VVarrants, which they ſhall receive for landing or lading of Goods, and return them ſo entred unto your ſelf, before any Ship Inwards and Outwards be fully cleared, or permitted to go away and be diſcharged.

I V.

Keep the Skippers books.

Enter all Veſſels therein, before lading or unlading.

You are in the *Skippers Books*, Inwards and Outwards, to enter every Ship, coming in, and going out, by way of Merchandize, the Name of the Ship, and the Maſter, her burden, or whence, and to, or from what place ſhe is come, or bound, and the name of the VVaiter appointed to attend ſuch Ship, before ſuch Maſter be permitted to diſcharge, or lade, or take in any Goods, VVares and Merchandize whatſoever.

V.

Take the Maſters Report

And Examinations.

You are to demand and receive from the Maſter or Purſer of every Ship Inwards, a Report or Bill of Content of the particular Lading of every ſuch Veſſell, with the Names of the ſeverall Merchants, and the Mark, Number, Package, and Outward form of the Goods and Merchandize; which Bill of Contents is to be verified by the Oath of ſuch Maſter or Purſer, in preſence of your ſelf and Cheque, or elſe of the Collector and Cheque, who is alſo to declare upon his ſaid Oath, whether he hath broke Bulk or no, ſince he came into the Port, or any other the Ports of this Nation, otherways than in the ſaid Bill of Contents ſhall be mentioned and expreſſed; and if ſo, then what and where ſuch Goods were deli-

delivered, and to whom belonging or cohsigned; And further, to make answer to all such Questions concerning Goods laden in the said Ship, as shall be reasonably demanded of him; The like *Mutatis Mutandis* is to be done and practized with every Master of a Ship outwards, before he be suffered to depart out of Harbour, or receive his Cocquets, Transires, Bills of Content, or other Tickets or VVarrants, either as to Customs or Excize: And all Reports and Examinations taken as aforesaid, are to be entred in the Skippers Books Inwards or Outwards, unto which they shall relate respectively.

And enter them.

VI.

You are to be carefull and see, that every Ship Inwards or Outwards, be duly Jerked, by comparing the Respective Bills of Contents of every Ship Inwards or Outwards, with the respective VVarrants returned by the VVaiter or VVaiters for every such Ships, unto the lading or unlading, whereof he or they were appointed: And if the same agree, and that every such Ship be fully Entred, to suffer the same to be discharged, or go. But you are first to go on board such Ship, and search, see and survey, whether there be no Goods yet left concealed on board, which have not been Entred Inwards; or whether there have not any other or more Goods been shipped on board any Ship Outwards, then such onely for which VVarrant or Sufferance hath been granted. And in case you find any Goods concealed, hid or shipt out, as aforesaid, or being prohibited, or uncustomed Goods, you are to seize and bring the same away unto the Publick VVare-house of the Custom-house, or some other convenient place adjoyning, where they may be most conveniently secured, and forthwith to acquaint the Commissioners or Collectors therewith.

Jerk.

Search all Ships, and seize prohibited and uncustomed Goods.

VII.

You are after the Jerking of any Ship, to annex or file together the VVaiters Bills, and the respective Bills of Contents formerly given in, as aforesaid, by any Skipper or Purser, and numbering the VVaiters Bills in Order of their Dates, to expresse the Number of the said Bills in words at length, at the bottom of the Masters or Pursers Bill of Content, and afterwards

File the Masters Reports and Waiters Bils after examination of them.

wards examining the ſame with the Caſh or Day-Book, and finding them to agree, to file them all together, and lay them up in ſome convenient place, to be produced upon all occaſions.

VIII.

Make ſtay of all Goods brought in, ſhipped out, or delivered, contrary to the Laws of Cuſtom or Excize.

You ſhall be diligent and carefull, to make ſtay, or cauſe to be made ſtay, of all Goods, Wares and Merchandize prohibited to be brought in, or carryed out and delivered, or intended to be carryed in, or out of this Nation, or the Dominions thereof, or delivered to any buyer of the ſame, contrary to any Act, Ordinances, Orders or Declarations, as well of his Highneſſe and Councill, as of Parliament, which are in force both touching Cuſtoms and Excize.

IX.

Go on board to ſearch,

And enter Waiters.

You are at all times, and as often as you ſhall ſee cauſe, or have juſt cauſe of ſuſpicion, to go on board any Ship, or other Veſſels riding in Harbour, or in any Road, within the Precincts or Limits aforeſaid, to ſee, ſurvey and ſearch for all manner of Goods prohibited or uncuſtomed, which you are to ſeize or bring away, as aforeſaid: And further, with the conſent and directions of the Collector, to put any Waiter he ſhall appoint, on board any Ship riding in the Road, who is to remain there, and come in with her, untill ſuch Ship be cleared and diſcharged.

X.

See to the Waiters attendance,

At ſhoar and Ports,

You are to take care, that the ſeverall Waiters appointed to attend any Ships, or otherways, at *Leith* or *Edinburgh*, do conſtantly and duely give their attendance accordingly. And that ſuch of them who ſhall have no particular charge at any time, do conſtantly attend ſome at the Shoar, and ſome at the Ports of *Leith* and *Edinburgh*, for the making ſtay of all Goods, which ſhall not be duely entred, or elſe delivered by the Merchant, to any the buyers thereof, without any Ticket or Warrant, as to the Excize.

And

XI.

And becauſe in time of Trade, much fraud is uſually practiſed and uſed, you are at any time, when you finde ſtore of ſhipping in Harbour, to appoint one or more of the Waiters, by turns each night, to watch along the ſhoar of the Haven, and to ſeize any Goods landed at unlawfull hours. *Cauſe them to watch.*

XII.

You are from time to time to acquaint the Commiſſioners with any the Omiſſions, Neglects, or other failures of all, or any the Waiters. *Acquaint the Commiſſioners with their neglects.*

XIII.

You are to obſerve, purſue and follow in all things, the ſeverall Acts, Ordinances, Orders and Declarations, as well of his Highneſſe and Councill, as of Parliament, touching Excize and Cuſtoms. And in all things, honeſtly and faithfully to demean your ſelf according to your Commiſſion, Theſe and all other Inſtructions which you ſhall receive from the Commiſſioners, or their Surveyor-Generall from time to time. *And obſerve theſe and all other Inſtructions given him.*

INSTRUCTIONS
For the WAITERS.

I.

To attend diligently.

YOu *shall* give your faithfull and diligent attendance in the Port or Place where you shall be appointed and directed to attend as Waiter, and give notice to the Collector or chief Searcher (where there is such a Searcher) of that Port with all convenient speed, of every Ship that cometh in, or goeth out every Tide by way of Merchandize, or with any Goods from, or to any Forreign Parts, or from, or to any Port of this Nation, or of *England.*

Give notice of all Ships coming in, or going out.

II.

Board or wait on Ships in lading.

You are forthwith upon Warrant or other direction given from the Collector and Searcher, to enter on board any Ship or Vessel, and there to remain untill she be fully discharged and delivered: And to see unto the shipping of all Goods Outwards, unto which you shall at any time in like manner be directed and appointed.

III.

Suffer no Goods to be landed or shipped, without the Duties first paid.

You shall not permit or suffer any Goods, Wares or Merchandize to be unladen out, nor laden on board of any Ship or Vessel, either inwards or Outwards, before due Entry made of the same with the Collector of the Port in or out of which any Goods shall be brought or shipped out, and all duties duly paid and satisfied, aswell of Customs as Excize, where Excize shall be due and payable.

IV.

IV.

You are upon the unlading of any Goods, to take care that no more, or other Goods either for quantity or quality, be unladen and delivered, then are mentioned in the Warrant you ſhall receive from the Collector and Cheque; And where you ſhall find Goods ſhort entred (if the ſame exceed not Twenty *per Cent.* in which the Five *per Cent.* allowed unto the Merchant, is to be included in the quantity thereof, in proportion with the Goods mentioned in your Warrant) you are to make ſtay of, or bring the overplus unto the Warehouſe of the Cuſtom-houſe, there to remain untill the Merchant do make a Poſt-Entry of the ſame: But if the Goods exceed the quantity aforeſaid, or landed at unlawfull time or place, or without the privity of the Officer, properly concerned for the doing thereof, you are to ſeize the ſame, and to acquaint the Collector and Cheque therewith.

Nor more Goods than ſhall be entred.

If ſo, or that the Goods be landed at unlawful time or place, to ſeize them.

V

You are not to permit or ſuffer any Ballaſt, Proviſion of Victuals, or any other Goods or Things whatſoever, although paying no Duties, to be put on board any Ship whatſoever, without particular Warrant from the Collector and Cheque for doing thereof. And upon the ſhipping off of any Goods or Merchandize, you are to examine and ſee that all Goods ſhipped off do agree in quantity, quality, weight, number and meaſure, with the Warrant you ſhall receive, and that neither more or leſſe be laden on board than is therein mentioned and expreſſed; and if more, you are to make ſeizure of the ſame; but if leſſe, you are to acquaint the Collector and Cheque, or Searcher therewith, before the Ship on which ſuch Goods ſhall be laden ſhall be permitted to go forth.

Not to ſuffer Ballaſt, or any thing whatſoever, to be ſhipped without Warrant.

Nor more, or leſſe than is contained in ſuch Warrant, without ſeizure, or acquainting the Collector or Searcher therewith.

VI.

You are upon the landing and ſhipping off of all Goods, to receive a Warrant for doing thereof, aſwel relating to the Excize as Cuſtoms. And wherever Excize is due to be paid upon the importing or landing any Goods, you are not to ſuffer the ſame to be carried away, before the Excize, aſwell as Cuſtoms, be paid and ſatisfied.

To have Warrant aſwel relating to Excize as Cuſtoms.

VII.

VII.

To ſee all goods ſhipped out by Shopkeepers to be brought immediatly from their ſhops &c. and not elſewhere.

Whenever any Shop-keeper, Retailer, or other perſon ſhall export any Goods, you are to ſee that the ſame be brought from the known or common reputed Houſe, Shop or Warehouſe of ſuch Shop keeper, Retailer or other, and not from any other Houſe or Place whatſoever; And if ſo, you are not to ſuffer the ſame to be laden on board, before you ſhall have firſt acquainted the Collector or chief Searcher therewith, and received ſuch further Order therein as the nature and occaſion of the affair ſhall require.

VIII.

To keep a book and therein to enter all goods taken up and ſhipped off by Warrant, &c

You are conſtantly in a Book, to be made and kept for that purpoſe, to enter the day of the coming in, and going out of every Ship, unto the unlading, or lading whereof you ſhall be appointed to attend, with the Name of the Ship or Maſter; and under each reſpective Ship, as aforeſaid, either coming in, or going out, you ſhall enter the date of every Warrant, Cocquet, Tranſire, or Certificate (according to the order of their dates) which you ſhall receive for the landing and taking on ſhore, or ſhipping of any Goods, together with the quantities, qualities, numbers, weights, meaſures, and marks of all and every the Wares, Goods and Merchandize which ſhall be delivered on ſhore, or ſhipped upon any ſuch Warrant, Cocquet, Tranſire or Certificate, with the time when, and how much at a time of the ſame was ſo landed or ſhipped out, and by whom the ſame were taken up and ſhipped off, and to what place, or unto whoſe Cellar or Warehouſe (as near as poſſible you can find) Goods ſo taken up were carried and houſed after landing.

IX.

To endorſe the Warrants, and deliver them afterward to the Collector or Searcher.

You are after the execution of any Warrant, Cocquet, Tranſire or Certificate either Inwards or Outwards, to endorſe (and afterwards ſubſcribe your hand to) the ſeverall particulars before-mentioned, on the backſide of the reſpective Warrants, by which any Goods were landed or ſhipped, and preſently thereupon to deliver back ſuch Warrants into the hands

hands of the chief Searcher, (where there is such a one) or else of the Collector in that Port to dispose thereof, according as they are directed and appointed.

X.

You are to take notice of no *Outs* upon the Importation of any Wines, unless the same be shewn unto you on ship-board, after plucking the same out of the Hold, and before the laying the same on shore. *Who Outs shall be noted.*

XI.

You are upon just cause of suspicion, to enter on board any Ship or Vessel aswell by night as by day, riding, lying or being within any the several Ports, Havens, Creeks or other places; As also in the day-time to go and enter into any House, Warehouse, or Cellar, or other place whatsoever, and therein to see, survey and make search for any prohibited or unacustomed Goods, and the same to seize, and bring, or cause to be brought into the Publick Warehouse of the Custom-house, there to remain untill due proceedings at Law may be had thereupon. *To search or seize Uncustomed or prohibited Goods.*

XII.

Where any Goods, Wares or Merchandize shall be delivered from any Merchant unto any Buyer thereof, either without payment of Excize, Ticket or Warrant, or where more or other Goods, either for quantity or quality, than what shall be mentioned and expressed in any Ticket, or Bill of Sufferance, or other Warrant for Excize shall be delivered by any Merchant, or other, unto any other person whatsoever, you are to seize and secure the same. *To seize all Goods delivered without Ticket. Or more then mentioned in any Ticket.*

XIII.

All Goods, Wares and Merchandize excizable, either unsold, or sold, or which have already paid the duty of Excize, which shall be removed, romaged, carried, or conveyed from one place to another, without Ticket or Warrant for doing thereof; you are to seize and cause to be brought into the Publick Warehouse of the Custom-house, unless the same shall appear to be either Goods bought in a small quantity, and coming from the House or Shop of a Retailer thereof, or else *To seize all Goods romaged without Warrant, Except bought from a Retailer.*

Goods

Goods bought by a Shop-keeper or Retailer, from another Shop-keeper or Retailer of the ſame Burgh or Town, and paſſing to his Houſe or Shop of the ſame Burgh or Town.

XIV.

To ſeize and inform of all Goods any wayes landed, ſhipped or diſpoſed of contrary to the Laws of Cuſtoms or Excize.

You ſhall ſeize, ſtay and ſecure all Goods, Wares, and Merchandize which you ſhall find to be landed, ſhipped, carried, concealed, conveyed, removed, ſold or delivered reſpectively, contrary to any Act or Ordinance, aſwell of his Highneſſe and Council, as of Parliament, for, or touching either Cuſtoms or Excize, now in force in *Scotland*; or upon notice or intelligence had or received of any Act, or Acts, Thing, or Things, done, committed or acted contrary thereunto, ſhall inform and give notice thereof, either unto the Commiſſioners, or the Collector of the Port where you ſhall be appointed Waiter, that ſuch courſe and order may be taken therein, as of right belongeth.

XV.

To obſerve all Directions given by order of the Commiſſioners.

You ſhall readily do and execute every Thing and Things, as the Collector or chief Searcher (where there is one) ſhall appoint and direct, and diligently and faithfully to obſerve all ſuch Rules and Inſtructions as are already, or ſhall hereafter be given unto you by the Commiſſioners themſelves, the Surveyor-General, Collector, or any other by their Order and Appointment: And further to do and officiate in all things, as the Collector himſelf may or ought to do when, and in caſe you ſhall be ſent to attend in any Member-Port, where by reaſon of diſtance of place, the Merchant cannot poſſibly enter with the Collector in the Head-Port of that Diſtrict; But in this particular, you are to proceed no further than as the Collector ſhall direct and give order unto you, by Commiſſion under his Hand and Seal; to whom you are at all times, and from time to time, to make, give, and render an Accompt of all your actions and proceedings therein.

And to officiate as Collector in any Member-Port unto which he ſhall happen to be commiſſioned.

DIRECTIONS

DIRECTIONS
TOUCHING
SEIZURES or DEMISES,
as to CUSTOMS and EXCIZE conjunctly.

EVery *Officer* who ſhall make any Seizure or Demiſe of any Goods, or Merchandize, as prohibited and uncuſtomed, or Imported, ſold, delivered, removed, or delivered contrary to the Laws of Excize, ſhall thereupon with all poſſible ſpeed acquaint the Commiſſioners of Cuſtoms, and Excize therewith, and likewiſe certifie the ſame to the Regiſter of Seizures in the Port of *Leith*, for the time being, that they may be by him duly entred, and recorded, and brought to tryall, either before the Judges of the Exchequer, or elſe the Commiſſioners aforeſaid, according as the nature and quality of the Seizure ſhall require.

All Seizure both of Customs and Excize, to be ſignified to the Commiſſioners and Regiſter of Seizures at Leith.

Such Officer is withall to certifie unto the ſaid Regiſter, together with the quantity, and quality of Goods ſeized, the time when, and ground whereupon he ſeized or demiſed the ſame, with ſuch other circumſtances as are fit to be known for exhibiting, and forming a due Information againſt the ſame, either in the Exchequer, or before the Commiſſioners as aforeſaid.

All circumſtances of the ſeizure to be certified.

Goods (upon licence to compound) to be Apprized.

In case any Proprietor of any Goods ſeized, or demized, procure a Licence to compound for the ſame; the Officer before he treat or compound thereupon, is to cauſe the ſaid Goods to be apprized, by vertue of a warrant of Apprizement, out of the Exchequer; which Writ, the Solicitor ſhall procure at the requeſt and charge of the ſaid Officer, and ſend the ſame to the ſaid Officer with all ſpeed; and the Officer thereupon having cauſed the ſaid Goods to be apprized, is forthwith to return the ſame Writ (with the Indenture of Apprizement thereunto annexed) unto the Regiſter, to be by him regiſtred, and afterwards returned unto the Exchequer, in order to further proſecution.

No compoſition to be leſſe then one third of the value.

For the preventing of all fraud in Compoſitions, no Officer is by vertue of any ſuch Licence, to compound for his part, at any leſſe rate, then the one third part of the whole, according as the ſaid Goods are apprized, unleſſe the ſaid Commiſſioners (being firſt acquainted therewith) do give other directions in the caſe.

The Seizour to certifie and endorſe his compoſition.

After ſuch Officer hath made his Compoſition, he is forthwith to certifie the Collector of the Port whereunto he doth belong, what he hath, or is to receive by way of Compoſition, for his part, for the Goods ſo ſeized or demiſed as aforeſaid; and for any charge of Intelligence, or otherwiſe by him diſburſed about the ſame: And ſhall in the preſence of the ſaid Collector, endorſe upon the ſaid Licence in words at length, and not in figures, what the ſame amounteth unto, in one entire ſum, and ſubſcribe his name thereunto.

And then return it to the Regiſter.

Such Officer is forthwith to return the ſame Licence, ſo endorſed to the ſaid Regiſter, to be by him regiſtred and entred in the Exchequer, and then to be kept by him, untill ſome ſeaſonable opportunity be offered, whereby the Officer may take his Oath in a legall way, according to what is endorſed and ſubſcribed as aforeſaid; and that the ſaid Officer do then likewiſe return unto the ſaid Regiſter the Money for charges expended in the Exchequer in that ſuit, upon intimation from him what the ſaid charges are.

With the charges of ſuit.

Such

Such Officer having made his Compoſition, is not to deliver, nor ſuffer to be delivered, ſuch Goods out of cuſtody, untill the States part of ſuch Compoſition, as alſo the Cuſtoms (and Excize, where Excize ſhall be due for the ſame) be paid to the Collector of the Port, for the uſe of the Commonwealth.

Goods ſeized not to be delivered till the States part, and Cuſtoms, and Excize, ſhall be paid.

In all and every ſuch caſes, the Collector of the Port is to take good ſecurity, or a greater ſum of money then the charges of the Exchequer, in rating the Fine, and ſuing out the *Quietus eſt*, will amount to of the Proprietor before his Goods be delivered, with condition to procure his Fine to be forthwith rated, that ſo all other proceedings thereupon may enſue; whereby the Officer may be legally diſcharged of his Seizure upon Record, and in default thereof, to leave the ſaid ſum depoſited.

Security to be given for rating the Fine.

When any Goods ſeized, are, or ſhall be condemned in the Exchequer, the Officer (to whom the benefit thereof doth accrue) is within Twenty dayes after ſuch Condemnation inrolled in the Exchequer, and certified unto him by the ſaid Regiſter, to pay unto the Collector, the moyetie due unto the State, according as they are apprized, and forthwith certifie the ſaid Regiſter of the payment thereof; and is alſo to make return unto the ſaid Regiſter of the charges expended in the Exchequer by reaſon of the ſaid ſuit, being firſt made acquainted by the ſaid Regiſter what the ſaid charges are.

The Seizour to pay in the States moyetie within Twenty dayes.

No Officer whatſoever is to deliver any Goods from under Seizure, by vertue of any Writ of delivery, untill the Cuſtoms and Excize (where Excize ſhall be due) be paid to the Collector of ſuch Port, for the ſame.

Goods ſeized, notwithſtanding Writs of delivery, to be detained till all duties be paid.

All Goods ſeized by any the Officers of the out-Ports, are to be brought in to the States Warehouſe, belonging to ſuch Port, where there is any, and in caſe there be none, then into ſuch other place as the Collector ſhall appoint for ſecuring thereof, untill they be condemned, or otherwiſe legally diſcharged.

Seizures where to be ſecured.

The Collectors to take care Goods ſeized, be truly valued.

The Collectors of the ſeverall Ports are to take ſpeciall care, that upon all Apprizements made of Goods ſeized, the ſame be truely valued, and that they receive Cuſtom and Excize, in all caſes of Compoſition of any Goods; And, upon forfeiture of any Goods, if they ſhal ſee and judge it moſt for the Commonwealths advantage, then, and in ſuch caſe they may take the moyetie of ſuch Goods in kinde, and forthwith acquaint the Commiſſioners therewith, to the end they may receive direction therein, for the Sale thereof. And therefore, all perſons making ſeizure before diſpoſition be by them made of any part of the Goods and Merchandize by them ſeized in the ſeverall Ports, are to acquaint the Collector of that Port, where ſuch ſeizure is, or ſhall be made, therewith, to know whether they will take the Commonwealths moyetie, in kinde, or not.

And receive the States part in kind, or otherwiſe, as he ſhall think fit.

INSTRUCTIONS
To the COLLECTORS *of Cuſtoms and Excize conjunctly, touching their Moneys and Accompts.*

Collectors Books, viz.

BY the fore-going Inſtructions, the Work and Method of the Accompts to be kept, made and done, both for Cuſtoms and Excize, is very evident and plain; but yet for the more Perſpicuity and clearneſſe of things, the Collector, as a *Summary* of the whole, is to take notice that he is to frame and keep,

I.

The Caſh, or Day book.

One Caſh or *Day-Book*, which having two ſeveral Columns, the one for Moneys received for Cuſtoms, and the other

other of Moneys received for Excize, is for the making Entry therein of

All Goods { *Paying* { *Customs* { *Inwards.* / *Outwards.* } / *Excise upon* { *Importation.* / *Sale.* } } / Going *out for beyond the Seas, either before, or after payment of Excize.* / Coming *from* England, *or the Coast, before payment of the same.* }

With their respective Values and Rates, and the Product of them.

II.

Two Books for Entry of Ships, and the Report of the Skippers Inwards and Outwards. *Skippers Books.*

III.

One Book for entry, not only of all Certificates from, or to the Coast for Customs, but of all Goods likewise both Inwards and Outwards, from, or to *England*, or the Coast, which have paid Excize before such their coming in, or going out. *The Coast Book.*

IV.

A Ledger, or Book of Accompt for Excize only, to be kept with all Merchants and Importers, making their Accompt *Debitor* for the Quantities, Weights and Measures of all Goods imported (the same to be posted from the Day-Book, according to the Custom Entries, with reference in the *Ledger* to the Folio of the said Day-Book, and in the Day-Book to the Folio of the *Ledger* where the said Entry is posted) And *Creditor* by Sales, Allowances, and Exports, to be posted in like manner from the same Book respectively. *The Ledger.*

V.

A Waste-Book to be kept for the Entring of all Tickets that shall be given for all Goods which shall have paid Excize before their being sent unto any Port, Burgh, Town or Place from out of the Port or Place where the same had paid Excize *The Waste-Book.*

cize, or elſe were lying before the removal or carrying thence of the ſame.

V I.

The Bond Books.

Two fair Books, firſt of which is, for the Entring (on the one ſide thereof) all Bonds which ſhall be taken, as to Excize, upon the Importation or landing of any Goods and Merchandize; and on the other, all Bonds given upon the ſhipping out of any Goods excizable unto any Port of *England* or *Scotland*, or any Part beyond the Seas, in the order of their dates and times in which they are taken from, or given by the Merchants. And the ſecond of them, for entring all Bonds taken in relation to the Cuſtoms.

Collectors monthly to deliver Abſtracts, Of Moneys received.

THE Collector in every Port is monthly to deliver in unto the Commiſſioners at the Cuſtom-houſe in *Leith*, the ſeveral Abſtracts or Accompts following; *Viz.*

I. *Of all Moneys which have been received for Cuſtoms and Excize in his reſpective Port, and the Members thereof, the Moneth preceding, under the ſeveral and diſtinct Heads, as followeth,* Viz.

Of { *Cuſtoms* { *Inwards.* *Outwards.* / *Excize upon* { *Importation.* *Sale.* }

Of Ships coming in, or going out of Port.

II. *Of what Ships or Veſſels come in, or go out of his Port, or any the Members thereof, with an Accompt of their reſpective Ladings, with the Names of the ſaid Ships or Veſſels, their Maſters, together with the Place from whence they come, or whither bound or fraighted.*

Of Goods ſhipped for England.

III. *Of what Goods, Wares and Merchandize excizable, as have the Moneth preceding been exported or ſhipped out of his Port, or any the Members thereof, to any the Ports of* England, *and therein to expreſſe the Name of the Maſter, Ship and Veſſel in which the ſame were ſhipped, together with the Names of the Perſons entring the ſame Outwards, with the quantity and quality of the Goods ſo entred; and whether they were paſſed (as to Excize) upon Bond, or otherwiſe, after payment of the ſame.*

All

All Moneys received for Cuſtoms or Excize, or both, are to be entred in his Caſh or day-Book preciſely, upon the ſame day upon which the ſame was paid and received: And in caſe Moneys received on one day ſhall happen to be entred or accompted for on another day, the ſame is to be reputed and eſteemed two ſeveral Sums of Money, which the Collector is therefore to make good & pay into the Commonwealth accordingly. The ſame courſe to be obſerved in Entry of Goods.

All Money to be entred to Accompt of the ſame day upon which they ſhall be received.

No Collector is to give any truſt or forbearance to any perſon or perſons whatſoever, for or in reſpect either of Cuſtoms, Excize, Seizure or Fines, but at their own perils; Except with Licence of the Commiſſioners, or in caſes of Sufferance, mentioned in the 21th Article of the *Act of Parliament* of the 14th of *Auguſt*, 1649. Provided alwayes, that the time therein limited, be not exceeded without proceeding, as by the ſaid Article, and ſome of the preceding Inſtructions, is directed and appointed.

No truſt or forbearance to be given.

At the end and expiration of every four Moneths, to be reckoned and begin from the firſt of *October*, 1655, *inclusivè*, every Collector or Sub-Commiſſioner is to cloſe and ſhut up his Accompt (and ſo for every four Moneths following) upon the laſt day of the ſaid four Moneths preciſely, and what ever Money ſhall be received after that day is to be brought to accompt in its proper place, and on the ſame day on which it was received; and within ten dayes at furtheſt after the term and expiration of every four Moneths, as aforeſaid, he is to ſend and deliver to the Commiſſioners a true, perfect and particular Accompt

Collectors, or Sub-commiſſioners to accompt every four months.

Of all { Subſidy and Cuſtome / Excize } Paid and received for Goods { Inwards. / Outwards. } upon { Importation. / Sale. }

Together with an Abſtract of the ſaid four Moneths, in the ſame manner and form with that given before monthly; And at the end of all an Accompt currant, therein making himſelf *Debitor* for the Moneys received, and *Creditor* by all ſuch Moneys

Moneys as he hath paid into the Treasury, or else returned by Bill, that so it may appear whether the whole be paid in, or how much thereof is remaining unpaid.

To send up a Transcript of all Tickets received.

And together with the four Moneths Books of Accompt, aforesaid, the Collector in every Port is to send up a Transcript of all Tickets received for any Goods coming into his Port, or any the Members thereof, by Land or Water from any other Port or Place either of this Nation, or else of *England*; And besides, to keep and frame, and so send and deliver in monthly (and afterwards every four Moneths) an Accompt distinct and apart by it self, of all Moneys and other Goods and things received, had, and taken for Seizures, Fines, Forfeitures and Penalties, for, or relating either to Customs or Excize, with an Accompt currant thereof, how, and in what manner paid, either into the Treasury, or else the Discoverers according to the Laws of Excize in that behalf. The manner and form of all which Accompts, every Collector, for his better Information, shall receive herewith, and therefore will be left without excuse, in case any should fail of his, or their duties herein.

An accompt of all Fines and Seizures.

Collectors and sub-Commissioners to return their Moneys monethly, and to clear and pay every four Moneths Accompt at the time of delivering in of their Accompts.

Neither will it be sufficient that such an Accompt as is described before, should within ten dayes at the furthest, after the end and expiration of every four Moneths, be delivered unto the Commissioners at *Leith*; but it is likewise expected that the Collectors, imbracing all opportunity and conveniency of making and paying in their Moneys monthly (which they shall receive) unto Mr. *Anthony Wilson* Treasurer at *Leith*, will and do not fail to have all such Moneys, as shall be due and payable at the end of every four Moneths, upon their respective Accompts, either in a readinesse to be paid (or else actually paid) in, at, or before the giving in of their Accompts respectively for the full ballancing and clearing of the same, as he or they esteem the Repute of being accounted diligent and faithfull, and thereby avoid all such inconveniences, as will or may otherwise happen and fall upon the Contraveners hereunto.

A

A COLLECTION

Of the ſeverall Fines, Penalties and Forfeitures ſet and impoſed, in relation to Cuſtoms and Excize reſpectively, by the ſeverall and reſpective Laws of SCOTLAND and ENGLAND, now alſo in force in SCOTLAND, by the Union of both NATIONS.

By the Laws of SCOTLAND.

The paines of haueing out Gold, ſiluer, Balzeon.

IT *is ſtatute and ordained*, That na man have out of the Realme, Gold, Siluer, nor Bulzeon, vnder the paine of eſcheateing thereof, the ane halfe thereof to the tanitour and taker. *J.2. Par.8. C.34.*

Of houſeing Wooll, Hide, Skyns.

It is ſtatute and ordained, for cauſeing of the Cuſtomes to cum in hail, and to eſchew the defraudeing, that na man houſe VVooll, Hide nor Skynes in *Leith*, nor other places, out-with free Burrowes, vnder the paine of Eſcheit. *J.4 Par.6.C.88.*

Of carrying out Tallouns.

It is ſtatute and ordained, that na perſon nor perſons take vpon hande in time to cum, to carry ony Talloun foorth of the Realme, vnder the paine of tinſell of all their goods moueable, cumand in contrair hereof. All Cuſtomers to ſearch and

ſeek all Schippes, and quhair any Talloun beis ſhipped, or brocht to the Shippes to be carried foorth, to eſcheit the ſamin. V. *J. Par.* 5. C. 125.

Huddrouns, Kid-skins.

All Lieges quhatſumever, are inhibited and diſcharged of all tranſporting and carryeing forth of Huddrounes and Kid-skinnes, vnder paine of confiſcation of the ſame. *J.* VI. *Par.* 12. C. 155.

Of tranſporting or in-bringing forbidden or uncuſtomed guds.

Na perſon or perſons is to take vpon hand to tranſport or in-bring any forbidden or uncuſtomed Goods, vnder paine of tynſell of their Moueable goods, that ſhall happen to come in the contrair thereof; That is to ſay, the ſaids forbidden and uncuſtomed goods that ſhall happen to be taken and apprehended, to be eſcheit, and the remanent of the moueable goods and geare perteining to the Contraueniers, to be eſcheit for their contempt. *J.* VI. *Par.* 16. C. 15.

Of receiueing forbidden or vther guds then ſall be conteyned in the Cocquet.

All Merchants and Skyppers at the receiving of their Cocquets in all Ports, ſall give their ſolemne eathes, that they haue na forbidden guds, nor na uther lawfull guds or Merchandize, except that whilke is conteined in their Cocquet and Entrees, and that they ſall take na uther guds in, all that Voiage, vnder the paines of hauand the ſhippe arreiſt, and all the guds conteined therein. *J.* VI. *Par.* 15. C. 257.

In the 15. *Par.* of *James* the VI. C. 251. full Power and Commiſſion was given to his Highneſs Councell, to maike Ordinances neceſſaire for the eaſe of Merchants, and ſuretye of his Highneſs Cuſtomes; And by Act of the Councill *apud Edinb.* the 25. *Oct* 1611. It was ſtatute and ordeined;

Of packing guds in packs and trees of guds of contrair nature, or concealeing the ſame ungiven up in entrie.

That na Merchants are to take upon hand at any time to pack, or incloſe within Packs of Skinnes, or other Packs tranſported forth of this Realme, or within Packs of Lint or Hemp, Trees of Carts, Cardes, or Keames, or other Packs or Trees, any vther Geare or Merchandize of contrair nature, and conceal the ſame ungiven up in Entrie, in defraud of his Highneſſe dew Cuſtoms, vnder pain of eſcheating of the haill Pack ſwa found, wherein the ſame Geare ſall be ſwa found to be fraudfully packed.

Na Maiſters, Merchants, Awners, nor Skippers of Schips, Crears or other Veſſels, ſall take vpon hand to laiden or loſſe their Schips in haill or in part, at any vnfree Port, or in any open Raids within the ſame, vnder the paine of eſcheating of the haill Merchandize and gudes ſwa ſhipped or loſſed; and of the Schips, Crears and Veſſels wherein the ſamine ſall be ſhipped, and out of the whilke the ſamine ſall be loſſed.

Of the Maſter refuſand to make eath. That he hes na forbidden guds, nor na vther geare then whilke is conteyned in his Entry, &c.

The Maiſter, before his goeing forth, is to make Entry of the Gudes and Merchandize in his Schip, and ſubſcryue the ſamen with his hand, and make eath, and with all, ſolemnedly make faith and ſweere, that he hes na forbidden gudes nor geare, nor na vther lawfull Merchandize nor gudes within his ſaid Schippe, by and attour that whilke is contained in the ſaid Entryes, ſubſcryved with his hand, nor that he knawes of nane to be brought within the ſaid Schipp, nor ſall not receiue thereafter any gudes or geare to be laidned within his ſaid Schipp; Whilke eath, gif it be refuſed to be made, It ſall be leſome to the Cuſtomer, to arreiſt the ſaid Schipp, and all the gudes and gear being therein.

All perſons receiuand guds or geare to be tranſported, after vpgiueing their Entries.

Na Maiſters, Awners nor Skippers of any Schipp paſſing out, are to take vpon hand to receiue within their ſaids Schips and Veſſels, any Merchandize, gudes or geare to be tranſported out of the ſame, after that they haue made and giuen up their Entries to his Highneſs Cuſtomers, vnder paine of eſcheating the gudes and geare ſa ſhipped, and of the Schips, Crears and Veſſels wherein the ſamine ſall be ſhipped.

Of loſſing any guds till entrie, Or landing guds vngiuen up.

Na Maiſter, Awners nor Skippers of Schips arriueing within this Realme, take vpon hand at any time hereafter, to loſſe any Wines, Merchandize, gudes and geare, vnder whatſomever color or pretence, at any Port or Part, or convoy any of the ſame away in defraude of the Cuſtomes, vntill ſic time as entrye of their Schips be made; and that they leaue noe part of the ſaids Wines, Merchandize, gudes and geare ungiven vp in the ſaid Entry, nor conceale noe

part thereof from the Cuſtomer, vnder the paine of eſcheateing of the haill Wynes, Merchandize, gudes and geare ſwa to be loſſed out of the ſaids Schips, and of the Schips, Crears and Veſſels out of the whilke the ſamine ſall be loſſed; As alſo vnder paine of eſcheateing of the haill Merchandize, gudes and geare left out, vngiuen up in the ſaid Entry.

Of the Skipper refuſand to make eath of his Entrie, &c.

The Entry to be giuen be the Skipper or Maiſter, ſubſcriued with his hand, wha ſall be obleiſt ſolemnedly to make Faith, that the ſame is a juſt and true Entrie of the haill Merchandize and gudes ſhipped within his Schip at that Voiage, and that he has loſſed na part thereof, nor convoyed nane of the ſame away, before the giving up of the ſaid Entrie; Whilke eath, gif it be refuſed to be made, as ſaid is, it ſall be leſome to the ſaids Cuſtomers, to arreiſt the ſaid Schip and haill gudes and Merchandize therein.

Apud Edinb. *Oct.* 25. 1611.

By

By the Laws of ENGLAND.

The penalties of ſhipping out Gold, Silver, Money, Bullion

NO *Perſon* is to carry out any Gold or Silver in Money, Bullion, Plate, or Veſſel, upon forfeiture of the ſum carried or ſent out. 4. *R.* 2. 2.

Any Searcher finding Gold or Silver in Coyn, or in Maſſe, in the keeping of any that is paſſing, or upon his paſſage in any Ship or Veſſel, to go out of any Port, Haven, or Creek without Licence, all that Gold or Silver ſhall be forfeit, his reaſonable expences excepted, which he ſhall diſcover preſently, being charged and warned ſo to do by the Searcher, or elſe all the money concealed ſhall be forfeited. 2. *H.* 4. 5. The Diſcoverer and Informer to have the one fourth part of the forfeiture. 2 *H.* 6. 6.

None ſhall carry or convey any Bullion, Plate, or Coyn of Gold and Silver into *Ireland*, above the ſum of Six ſhillings eight pence, nor convey any ſuch Bullion, Plate, or Coyn into any Ship, Boat, or other Veſſels, upon pain to forfeit the ſame, and to have Impriſonment, and make Fine and Ranſom at pleaſure. 19. *H.* 7. 5.

Braſſe, Copper, Latton, Bell-mettall, Pan-mettall, Gun-mettall Shraffe.

Every Perſon and Perſons carrying or conveying, or ſhiping, to the intent to carry or convey any Braſſe, Copper, Latton, Bell-metall, Pan-mettall, Gun-mettall, or Shruffe-mettall, whether it be clear or mixed, (Tin, and Lead only excepted) into any part beyond the Seas, forfeits double the value thereof, and Fourty pounds for every Thouſand weight of the ſame. 33. *H.* 8. 7. 3. *Ed.* 6. 37.

Or carrying the ſame to any part of the Coaſt without Bond

Every perſon ſhipping or carrying any of the ſaid Mettals, to carry and diſcharge the ſame in any Port of *England*, or *Scotland*, unleſſe ſuch perſon, or perſons before the ſhipping thereof, do declare and manifeſt to the Cuſtomer of the Port where the ſame ſhall be ſhipped, the true weight thereof, and alſo make a ſufficient Obligation in Law, in which he will be bound in ſuch ſum as ſhall amount unto the double value, and Fourty pound for every Thouſand weight ſo declared or manifeſted, with Condition that the ſame ſhould be diſcharged at ſome Port accordingly, and in no other place, doth forfeit as aforeſaid. 3. *Ed.* 6. 37.

Of the Cuſtomer taking Bonds without date, or making falſe Certificates.

Every Cuſtomer by covin or other undue means, who after ſhipping of any the ſaid Mettals contrary hereunto, ſhall permit any perſon to make Obligation without Dates, or making falſe Certificates for diſcharge of their Mettall, looſes his Office, and the value of the Mettall ſo ſhipped. 33. *H.* 8. 7. 2. *Ed.* 6. 37.

Of the Maſter, Owner, Purſer, &c. permitting or not diſcloſing the ſhipping ſuch Mettals.

Any Maſter, Owner, Purſer, or Boatſwain of any Ship, willingly permitting or ſuffering any ſuch Mettals contrary hereunto, or elſe perceiving any ſuch Mettall to be ſhipped who ſhal not diſcloſe the ſame within three dayes after knowledge had, to the Cuſtomer of the Port, forfeits double the value of the ſame Mettall. 2 *Ed.* 6. 37.

Of the Cuſtomer ſuffering them to paſſe without ſeizing.

Every Cuſtomer ſuffering any the Mettals aforeſaid to be ſhipped contrary hereunto, or elſe knowing thereof, and forbearing nevertheleſſe to ſeize the ſame, looſes his Office, and double the value of the ſaid Mettals. 2. *Ed.* 6. 37.

Of ſhipping out Wheat, Rye, Barley, Malt, Corn, Grain Butter, Cheeſe, Wood, without Licence.

If any manner of perſon ſhall carry and tranſport by any Ship, or other Veſſell, into any parts beyond the Seas, any Wheat, Rye, Barley, or other Corn, or Grain growing in this Commonwealth, or any Malt made within the ſame Butter, Cheeſe, or Wood, without Licence for doing thereof; The Owner, or Owners of the ſaid Ships and Veſſels forfeit the ſame, with their apparell thereunto belonging; The owners of the ſaid Corn, Butter, Cheeſe, and Wood, double the value of the ſame; And the Maſter and Marriners of every the ſaid Ships, for every ſuch offence, forfeit all their Goods, and

and are to be Impriſoned for one year without Bail or Mainprize. 1. and 2. *P.* & *M.* 5.

If any perſon or perſons ſhall carry and convey by Boat, Crayer, or other Veſſell, any Corn or Grain, Butter, Cheeſe, or Wood, to any Ship or Veſſell on Sea, or within any Haven, Creek or other place, to be tranſported into any Forreign parts; The owners of the Corn, Ships, Veſſels, Boatſ-man and Marriners reſpectively forfeit as aforeſaid. 1. & 2. *P.* & *M.* 5. *Of any carrying Corn, &c. to any Ship at Sea, or within Haven.*

Any perſon having Licence to tranſport Corn, Victuall, or Wood, ſhall neither himſelf, nor any other unto whom he may aſſign ſuch his Licence, carry out more then is contained in the ſaid Licence upon pain of forfeiting triple the value of what ſhall be tranſported without Licence, and being Impriſoned in the Common Goal for one whole year, without Bail or Mainprize. 1. & 2. *P.* & *M.* 5. *Of ſuch as ſhall ſhip more then they have Licence for.*

Any perſon having Licence to tranſport Corn, Victuall, and Wood, ſhall not ſhip or lade the ſame, or any part thereof at ſundry, but at one certain place only, upon forfeiture of the ſaid Corn, Victuall, and Wood, and all his Goods and Chattels. 1. & 2. *P.* & *M.* 5. Notwithſtanding all which Corn may be tranſported to any parts not in enmity, when the Common price of Corn exceeds not at the place of ſhipping, as followeth, *viz.* *Or more then at one place.* *When, nevertheleſſe, Corn may be tranſported.*

	L.	S.	D.	
Wheat.	1.	12.	00	*The Quarter.*
Rye.	1.	00	00	
Peaſe and Beans.	00	16.	00	3. *Car.* 4.
Barley Malt.	00	16.	00	

And any perſon may carry out Victuall for the neceſſary victualling and proviſion of his and their Ships. 1. & 2. *P.* *M.* 5. for *Ireland*, by Ord. of Parl. 18. *Aug.* 1652. *And Victuall for proviſion, for Ireland.*

Every perſon or perſons ſhipping, carrying, or conveying into any parts beyond the Seas, any Yarn, called Wollſtead Yarn, not made nor wrought in Cloath, and ſpun in the Realm, forfeits Fourty ſhillings for every pound thereof which ſhall be ſo ſhipped, carryed, or conveyed. 33. *H* 8. 16. *Ed.* 6. 6. *Of ſhipping Yarn.*

Any

Woollen Yarn. Cloth not fully wrought.

Any perſon Denizen, or Stranger tranſporting woollen Yarn or Cloath, not fulled nor fully wrought, or not barbed, rowed, and ſhorn, into any parts beyond the Seas, forfeits the value of the ſaid Yarn or Cloath. 7 *Ed.* 4. 3. 3. *H.* 7. 11.

White woollen Cloaths, ſold for Four pounds and under, and coloured Cloath ſold for Three pounds and under excepted. 27. *H.* 8. 13. 33. *H.* 8. 19.

Suffolk, and *Kentiſh* Cloaths, not to be tranſported unwrought, though with Licence, upon forfeiture of Fourty ſhillings for every Cloath. 8. *El.* 6.

White Aſhes.

Every perſon, or perſons ſhipping, lading, carrying, or conveying any white Aſhes beyond the Seas, forfeits Six ſhillings eight pence for every Buſhell of Aſhes ſo ſhipped, laded, carried, or conveyed. 3. *Ed.* 6. 36.

Horſe, Gelding, Mare, unleſſe not exceeding Ten ſhillings price.

No manner of perſon ſhall tranſport any Horſe, Gelding, or Mare without Licence, upon pain of forfeiture not only of every ſuch Horſe, Gelding, or Mare, but alſo Fourty pounds for every of the ſame which ſhall be ſo tranſported. 11 *H.* 7. 13. Nevertheleſſe, any one may carry and ſend beyond Sea any Mares, whereof the price of any one Mare ſo to be carried, doth not exceed Ten ſhillings, in ſuch and like manner as Mares, of the price of Six ſhillings eight pence were permitted by the ſaid Act of Parliament. 11 *H.* 7. 13. Whereby it is required, that ſuch Mares be of the age of three years at leaſt, and that the Seizure at time of ſeizure give the Proprietor the price of Ten ſhillings. 1. *Ed.* 6. 5. The ſame may alſo nevertheleſſe be ſent for *Ireland*, by order of Parliament, the 18. *Auguſt*, 1652. and for any the *Engliſh* Plantations in *America*, with Licence of his Highneſſe, or Councill.

Or ſhall be ſent for Ireland, or any the Engliſh Plantations of America.

Of ſhipping Rams, Sheep, or Lambs, alive.

Any manner of perſons bringing, delivering, ſending, receiving, taking, or procuring to be brought, delivered, ſent, or received into any Ship, or Bottom, any Rams, Sheep, or Lambs, or any manner of other kind of Sheep being alive, to be carried into Forreign parts (except ſuch as ſhall be ſent to *Ireland*) doth for the firſt offence, together with his Aiders, Abettors, Procurors, not only forfeit and looſe all his Goods, but is to be Impriſoned for the ſpace of one year, without

Bail

Bail or Mainprize, and at the expiration thereof, to have his left hand cut off and nailed up in the open Market. 8. *El.* 3.

Any perſon or perſons ſhipping, lading, or carrying in any Veſſell, or Ship, any Leather, Tallow, or Raw-hides, with intent to tranſport the ſame beyond the Seas; the owners of the ſame forfeits ſuch Leather, Tallow, or Hides, and triple their value; the owner of the Ships in which they are tranſported, forfeits their Ships, with their whole apparell; And the Maſters, and Mariners knowing thereof, do forfeit all their Goods and Chattels, and are to ſuffer a years Impriſonment, without Bail or Mainprize: But if any Owner or Maſter of ſuch Ship, ſhall within three Moneths next after his knowledge thereof, or after his return from beyond the Seas, make diſcovery of ſuch Leather, Tallow, and Hides tranſported, with their quantity, and quality, and by whom, where, and in what Ship, or Veſſell, and juſtifie and prove the ſame; then ſuch Owner, Maſter, or Mariner to be free from incurring any penalty. 18. *El.* 9. The ſame nevertheleſſe may be ſent and tranſported for *Ireland*, by Order of Parliament, of 18. *Auguſt*, 1652.

Leather, Tallow, Raw-hides.

any Owner, Maſter, or Mariner, diſcovering their tranſporting within three Months to be freed of any penalty.

The ſame may be ſent to Ireland.

Every Merchant, or other Perſon, that ſhall Enter the Goods of a Stranger, in the name of an *Engliſh*, or *Scots* man, forfeits, and looſes the Goods ſo Entred, and all his Goods perſonall. 2. *Ed.* 6. 22.

Of a Merchant entring Goods of Strangers in the name of Natives.

Any perſon or perſons, lading, or ſhipping in any Ship, Barge, Boat, Veſſel, or otherwiſe, any Wool, of the growth of this Commonwealth, any woollen Yarn, woollen Flox, wool Fells, Fullers Earth, Clay, Tobacco-pipe Clay, or any other Earth, or Cloy, which may be uſed in the Art of Fulling, with intent to tranſport the ſame beyond the Seas, or to carry the ſame to any Ship, or other Veſſell whatſoever, to be tranſported, forfeits all ſuch Wools, woollen Yarn, woollen Flox, wool-Fells, Earth, or Clay, and Three ſhillings for every pound of the ſame. *Ordinance* 19. *Jan.* 1647.

Of the ſhipping Wool, woollen Yarn, woollen Flox, wooll Fells, Fullers Earth, Clay, Tobacco-pipe Clay, or Fullers Earth.

The owner, or owners of the Earth or Clay, forfeits alſo Three ſhillings for every pound; the owner of the Ships or

Of the Owners ſhipping or knowing thereof.

Veſſells, knowing of ſuch offence, forfeit all their Intereſt in the ſaid Ships, or Veſſels, with all their apparell, or furniture, to them or any of them, belonging. *Ibid.*

Of the Maſter and Mariners knowing thereof.

The Maſter and Mariners knowing of ſuch offence, forfeits all their Goods and Chattels, and are to be Impriſoned for one whole year, without Bail, or Mainprize. *Ibid*

Of the ſaid Commodities laid in any place to tranſport.

Any Wool, woollen Yarn, woollen Flox, wool Fells, or any of the ſaid Earth, or Clay, laid in any place whatſoever, with intention to tranſport, or that the ſame ſhould be tranſported beyond Sea, or with intention to tranſport, or convey, or that the ſame ſhould be tranſported, or conveyed by Sea to any other Port of this Commonwealth, without entring ſufficient Obligation with the Cuſtomer of the Port, for the true delivery thereof at ſome other place of this Commonwealth: Then, and in ſuch caſe, ſuch Wools, woollen Yarn, woollen Flox, wooll Fells, Earth, Clay, and Three ſhillings for every pound weight, are forfeited by the owners of the ſame. *Ibid.*

Of Goods prohibited tranſportation, ſhipped for the Coaſt, without Bond.

The like penalty is upon all Goods prohibited tranſportation, which ſhall be ſhipped, without Bond given, as aforeſaid. Ordinance of Parl. 16. *Decemb.* 1647.

Of the owner of the Land, knowing of the ſhipping the Clay.

Any owner of the Land where ſuch Clay or Earth is digged, or gotten, being privy unto, or knowing of ſuch tranſportation, by any perſon, or perſons, and not diſcovering the ſame unto ſome Juſtice of the Peace, within three Months after, forfeits for every ſuch offence, Five hundred pounds ſterling. Ordinance of Parl. 19. *January*, 1647.

Of the Juſtices not certifying the ſame into the Exchequer.

Every Juſtice, to whom ſuch diſcovery ſhall be made, failing to certifie the ſame to the Exchequer within three Moneths following, forfeits for every offence, An hundred pounds ſterling. *Ibid.*

Of Goods brought from Aſia, Africa, or America, in Strangers Bottoms.

All Goods, of the production, growth, or Manufacture of *Aſia*, *Africa*, or *America*, Imported in any Ships not belonging to the People of this Commonwealth, or Plantations thereof, or whereof the Maſter, or Mariners, are not for the moſt part of them of the People of this Commonwealth,

wealth, are forfeited, together with the Ship, (with all her Tackle, Guns, and Apparell) in which the ſaid Goods or Commodities ſhall be brought in, or Imported. Act of Parl. 9. *October.* 1651.

Of Goods brought from any other then the place of their growth, Manufacture, or uſuall place of ſhipping.

No Goods are to be brought in any Veſſels of this Commonwealth from any other place, then the place of their growth, production, or Manifacture, or from thoſe Ports where the ſaid Goods or Commodities can only be, or are, or uſually have been firſt ſhipped for tranſportation, and from no other like places, under like forfeiture. *Ibid.*

Of Cod-fiſh, Ling, Herring, Pilchard, ſalted Fiſh and Oyl made and cured by Scots, &c. and Imported in Strangers Bottoms.

No Cod-fiſh, Ling, Herring, Pilchard, or any other kind of ſalted Fiſh, uſually fiſhed for, and caught by the People of this Nation, nor any Oyl made of any kind of Fiſh whatſoever, nor any whole Fins, or Whale-bones, ſhall be Imported into this Commonwealth, but only ſuch as ſhall be caught in Veſſels belonging to, and the Fiſh cured, and Oyl, made by the People of this Commonwealth, under like forfeiture. *Ibid.*

Of Cod-fiſh, &c. ſhipped out in ſtrange Bottoms.

No ſort of Cod, Ling, Herring, Pilchard, or any kinde of ſalted Fiſh, caught and cured by the People of this Nation, ſhall be exported in any other Veſſels, but ſuch as belong to the People of this Commonwealth, and whereof the Maſter and Mariners are for the moſt part of them, of the People of this Commonwealth, under the ſame Penalty and loſſe aforeſaid, *Ibid.* Notwithſtanding which, any the Commodities of the Streights or Levant Sea, may be imported from the uſuall Ports or Places of lading in the Streights or Levant Seas, although the Commodities be not of the growth of the ſaid Places. Eaſt-*Indta* Commodities alſo may be brought from the uſuall places of lading, to the Southward or Eaſtward of *Cabo, Bona Eſperanza*, though places not of their growth. And likewayes the People of this Commonwealth, may, in Veſſels to them belonging, whereof the Maſter and Mariners are of the People of this Commonwealth, lade or bring in from any Ports of *Spain* and *Portugall*, all ſorts of Goods and Commodities, that have come from, or any way belonged to the Plantations or Dominions of any of them reſpectively;

Goods neverthelеſſe of the Streights or Levant, may be brought from the uſuall Places of lading alſo Eaſt-India Goods And likewayes any goods of the Spaniſh and Portugez Dominions, from any part of Spain or Portugall.

And all ſort of ſilk Wares bought with the product of Engliſh Commodities from Oſtend, Newport, Rotterdam, *&c.*

ly; as alſo from *Oſtend*, *Newport*, *Rotterdam*, *Middleburgh*, *Amſterdam* Silk or Silk Wares brought thither by Land from *Italy*: Provided the ſame be the proceed of Engliſh Commodities, without incurring any penalty or forfeiture, for, or by reaſon of the ſame. *Ibid.*

Of Goods carryed to, and from the Coaſt in ſtrange Bottoms.

All Fiſh, Victuall, Wares, or things of what kinde or nature ſoever, laden or carryed in any Bottome or Veſſell, whereof any Stranger, or Stranger born (unleſſe ſuch as be Denizens, or naturalized) ſhall be Owners, Part-Owners, or Maſters) from one Port or Creek, to other Port or Creek of this Commonwealth, are forfeited, together with the Ship carrying the ſame. *Ibid. & 5. El.5.*

All Goods to be ſhipped and landed in the day light, And at ſome Key or Wharf where there is a Cuſtomer reſident.

No perſon ſhall lade, or cauſe to be laden into any Ship or Veſſell, any Goods, &c. to be tranſported, or diſcharge, or cauſe to be diſcharged out of any Veſſell, any Wares brought from beyond the Seas, but onely in the day light, *viz.* from the firſt of *March*, to the laſt of *September*, betwixt Sun-riſing and Sun-ſetting; and thence to the firſt of *March* following, between ſeven in the morning, and four in the afternoon, and upon ſome open Key or Wharf, to be appointed where a Cuſtomer or Searcher is uſually reſident, upon pain of forfeiture of all ſuch Goods, or double the value, 1. *El.*11.

The Maſter and Mariners to lade and diſcharge at no other then the times and places aforeſaid.

No manner of perſon ſhall receive or take into any Ship or Veſſell, any Goods or Merchandize to be tranſported beyond the Seas, nor ſhall diſcharge or lay on Land, out of any ſhip or Veſſell, any Goods or Merchandize in any other place, or at any other hours, then is before limited, upon pain that the Owners, Maſter, or other Perſon taking charge, or guiding of any ſuch Ship or Veſſell for that Voyage, ſhall looſe and forfeit for every ſuch offence. 100. l. 1. *El.*11.

No Maſter or Skipper to lade before entry of his Ship.

No Maſter, Shipper, Purſer, or other perſon taking charge of a Voyage, ſhall receive or take into any Ship or other Veſſell, any Goods or Merchandize, &c. to be tranſported beyond the Seas, before he ſhall have ſignified to the Cuſtomer of the Port where he ladeth, that he intends to lade, and for what place; nor after lading, ſhall depart out of the Port where he ſhall ſo lade, without ſignifying his lading, what

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Merchants, and other Perſons have lading with him, or in his Bottom; and further truly to anſwer upon Oath to ſuch Queſtions as ſhall be demanded of him by the Collector, or other Officer, upon pain to forfeit for every default, not truly advertiſing, or anſwering, 100. l. 4. *El.* 11. 1. *Ll.* 1-11.

Nor depart after lading, before he ſignifies his lading, and anſwer upon oath.

No Owner, Maſter, Purſer, or other perſon taking charge of any Ship, Crayer, Veſſell or Bottom, wherein any Goods or Wares, &c. ſhall be laden and brought from beyond the Seas, ſhall diſcharge into any Lighter or Bottom, and lay on Land, or procure, cauſe, or willingly ſuffer to be diſcharged into any Lighter or Bottom, and to be laid on Land any Goods, Wares or Merchandize whatſoever, before ſuch Owner, Maſter, or other Perſon taking charge of the Ship, Bottom, Veſſell, or Merchants Goods for that Voyage, ſhall have ſignified and declared to the Cuſtomer or other Officer of the Port, Haven or Creek where he arriveth, the Names of every the Merchant or Laders, and ſhall have truly anſwered to ſuch Queſtions and Interrogatories touching ſuch Goods and Merchandize, as ſhall be then laden in any ſuch Ship as ſhall be to him adminiſtred by ſuch Cuſtomer or other Officer, openly in the Cuſtom-houſe, upon his or their Oath, if need ſo require, upon pain that every ſuch Maſter or other perſon, ſhall forfeit and looſe for every ſuch default, not truly advertizing nor anſwering, as is aforeſaid, 100. l. 1. *El.* 11.

No perſon ſhall take upon him to enter, or cauſe to be entred any Goods or Merchandize coming from, or going into any the parts beyond the Seas, in the name or names of any other perſons, then the very Owner or Owners of the ſame Goods, being not ſold, bargained or contracted for, to, or with any perſon or perſons before ſuch Entry, or before the arrivall of ſuch Goods in the parts beyond the Seas, upon forfeiture of the value of the Goods ſo entred, 1. *El.* 11.

No p.rſon to land goods

Before the Maſter hath made his Report, and anſwered upon oath.

All goods to be entred in the names of the Owners.

Every Wharfinger, Crane-keeper, Searcher, Lighterman, or other Officer belonging to the Cuſtoms, who ſhall conſent or know of any Offence, contrary to the Act aforeſaid, and do not within one Moneth after his knowledge thereof, diſcloſe the ſame to the chief Cuſtomer, or other Officer of the Port

No Wharfinger, Crane-keeper, &c. to conceal any offence.

within whoſe Office or Charge any ſuch Offence ſhall be committed, ſhall for every ſuch concealment, forfeit and loſe 100.l. 1. *El.* 11.

Goods uncuſtomed.

All Merchants, aſwell Denizens, as others, ſhipping or putting any Goods or Merchandize into any Boat or Veſſell, to the intent to be conveighed beyond the Seas, or elſe bringing from the Parts beyond the Seas, into any Port or Place of this Commonwealth, and unſhipping the ſame, to be laid on Land, the Cuſtoms and other Duties not paid, forfeit all ſuch Goods and Merchandize. *Ordin. of Parl*, 21. *Feb.* 1644. 16. *Decem.* 1647.

Certificate to be given for Goods going to the Coaſt.

Every Merchant, as well Denizen as Stranger, bringing and entring Goods with the Cuſtomers in any Port, and the Duties thereof paid, who will after that, conveigh or carry away the ſame from thence, to any Port within the Commonwealth, Himſelf, Factor or Atturney, ſhall bring from the Cuſtomer of the Port where the Goods were ſo entred, a Certificate under the Cuſtomers Seal, directed to the Cuſtomer of the Port whereto the ſame ſhall be conveighed or carryed of the naturall colour, length and value uſed to be meaſured with Eln or Yard, as of the naturall weight, content or value of all other Goods uſed to be weighed or valued, to be delivered to the Cuſtomer before the ſaid Goods be diſcharged, upon pain of forfeiture of the ſame. 3. *H.* 7. 7.

No Cuſtomer or Cheque to uſe trading.

No Cuſtomer, Comptroller, nor any their Cheques, Deputies, Servants or Factors, ſhall have any Ships of their own, or ſhall buy or ſell by way of Merchandize, nor ſhall meddle with freighting or ſhipping, or have or occupy any Wharf or Key, or hold any Hoſtelry or Tavern, or ſhall be any Factor or Atturney for any Merchant, nor ſhall be Hoſt unto any Merchant, upon pain of forfeiting Fourty pounds, as often as they do the contrary 20. *H.* 6. 5.

No Cuſtomer to be a Common Officer or Deputy of ſuch.

No perſon ſhall take upon him to be Cuſtomer, Comptroller or Searcher in any Port in any City, Burrough or Town, where he is a common Officer, or Deputy to any common Officer, upon forfeiture for every half year that he occupieth the ſaid Offices, the ſum of Four pounds 3. *H.* 7.

No

Every Cuſtomer, Comptroller, or Searcher, ſhall from time to time, do his or their diligent attendance, at the houſes, times and places appointed, as well in the Cuſtom-houſe or elſewhere, as ſhall be moſt for the diſpatch of the Merchant, without concealment or conſenting to any thing which may be to the hurt or damage of his Highneſs, in the juſt anſwering of the Cuſtoms, upon pain that every ſuch Cuſtomer, Comptroller or Searcher, ſhall forfeit and looſe for every Offence, his or their ſeverall Offices, and an hundred pounds ſterl. 1. *El.* 11. *No Cuſtomer to conceal or conſent to any thing in prejudice of the Cuſtoms.*

Every Cuſtomer and Officer making falſe Certificate of the arrivall of any Leather in any Port or Creek, ſhall for every ſuch Offence, forfeit one hundred pounds. 1. *Ja.* 22. *Cuſtomer making falſe Certificates of Leather.*

Every Cuſtomer, Comptroller or Searcher, hearing or knowing of any Leather, meant to be tranſported, and ſhall not do his beſt to ſeize it; or, being tranſported, ſhall not diſcloſe it, ſhall for his firſt offence, forfeit a hundred pounds, and for the ſecond, his Office. 1. *Ja.* 22. *Or knowing of Leather ſhipped, do not nevertheleſſe ſeize or diſcloſe the ſame, forfeit 100l.*

Any Officer of the Cuſtoms, taking or receiving from the Merchant, or any other perſon, any moneys by way of Fee or Gratuity, for any Certificate, Bill or Cocquet, or any other thing whatſoever forfeits his Place. *Collect. of Ordinances as to Cuſtoms. fol* 98. *No Officer to take any fee or gratuity.*

By

By the LAWS *made and ordained touching* Excize, *or* New-Impoſt.

The penalty of Goods landed at unſeaſonable hours.

ALL *Maſters* and Commanders of Ships delivering any Goods out of his or their Veſſels or Ships (not being in Wrack or Leak) at any other time but only in day-light, that is to ſay, between Sun-riſing and Sun-ſetting, from the firſt of *March* unto the laſt of *September*, and from the laſt of *September* to the firſt of *March* following, between the hours of Seven in the morning, and Five in the afternoon; Or elſe ſuffering or permitting any Goods to be put on board any Lighter, Hoy, Boat or other Veſſels, without the conſent or knowledge of the Waiter on board, forfeits One hundred Pounds. *Collection of Acts and Ordinances of Parliament for Excize. Folio* 48.

Or put into any Boat, without conſent of the Waiter on board.

Every Boat carrying goods from the Ship, to have a Note from the Officer on board,

All perſons into whoſe Boat or Veſſel any Goods paying Excize or Cuſtom imported into any Road, Harbour or Harbours, ſhall be delivered to carry the ſame on ſhore, is to take from the Officer on board the Ship, out of which the Goods ſhall be delivered, a Note ſpecifying the Name of the Perſon having charge of ſuch Boat or Veſſel, with the Marks and Numbers of every Hogſhead, Cask, Hogſhead-Pack, Fardel, Truſſe, Bail, Seron, Bag, Potacco, Ballet, Roll, Bundel, or outward form or bulk of any Parcel or Piece-Goods to be delivered to the Waiter on ſhore, appointed to receive the ſame, Upon Forfeiture of his Boat or Veſſel, and of the Goods alſo, if the Owner of the ſame be found guilty of any fraudulent or indirect practice. *Ibid. fol.* 49. 50.

To be delivered to the Waiter on ſhore.

No perſons living beyond the Seas, nor Planters in the *Weſt-Indies* or *Virginia*, or unknown perſons having no certain habitation in the Port where any Goods ſhall be entred inwards, are to take up, or receive Warrant for taking up his or their Goods, before payment, or Bond given for payment of the Excize of the ſame, upon pain of Forfeiture of double the value of the ſaid Goods. *Ibid. fol.* 52.

No Planter or unknown perſon to take up goods without payment of the Excize, or Bond given.

Any ſuch perſon entring Goods in other than the Owners Name, or making uſe of the Name of any known Merchant to colour his Goods, forfeits double the value thereof. *Ibid. fol.* 52. 53.

Or enter goods in any other than the owners name.

Any ſuch perſon taking up his Goods by Bond, and delivering them unto his Security (who is a Retailer of the ſame Commodity) incurs the like Forfeiture; As alſo doth the Security receiving any part of them. *Ibid. fol.* 53.

Nor deliver them to his ſecurity, if he be a Retailer.

Any Shop-keeper or Retailer, importing any Commodities or Wares of his own Trade, taking and carrying the ſame away without, or before payment of full Excize of the ſaid Goods, or entring or taking up his Goods in any other perſons Name than his own, forfeits double the value; As doth alſo any perſon entring or taking up any Goods for ſuch Shop-keeper or Retailer. *Ibid. fol.* 54. 55.

No Shop-keeper or Retailer to take up Goods without payment of Exize.

Nor in any others name but his own.

Any Shop-keeper or Retailor, taking up Goods at ſight, and corrupting the Officer unto whoſe veiw or examination ſuch Goods ſhall be committed, for obtaining favour in report of his Goods viewed, forfeits double the value of all ſuch Goods; And the Officer ſuffering himſelf to be corrupted, or taking any Reward or ſum of Money, in execution of his Truſt, whereby the Commonwealth may be prejudiced, either in Cuſtoms or Excize, forfeits One hundred Pounds, and is to be diſmiſſed from his Imployment. *Ibid. fol.* 55.

Penalty of a ſhopkeeper corrupting an Officer, And of the Officer corrupted.

Every Shop keeper or Retailer after entry and clearing of his Goods is to carry the ſame to his own Shop directly, and is not to houſe the ſame in any other Shop, Celler or Warehouſe, or other place, without firſt acquainting the Commiſſioners, Sub-Commiſſioners, or Collectors therewith; Nor again remove the ſame (except only from his uſual or known Shop)

The ſhopkeeper is after clearing his goods to carry them directly to his own houſe, and not remove the again without Ticket.

without a Ticket or Warrant, upon penalty of forfeiture of double the value. *Ibid. fol.* 56.

Goods unduly entred.

All Goods which, upon opening or ſearch, ſhall be found unduly or fraudulently entred, either for quantity or quality, are forfeited to the Commonwealth. *Ibid.*

Penalty of a Wharfinger, &c. taking up or letting down any Goods, but in the preſence of an Officer of the Cuſtoms.

Any Wharfinger, or Keeper of any Wharf, Crane, or any Porter taking up, or letting down, or otherwiſe permitting to be brought on ſhore, or ſhipped off any Goods, but in the preſence of an Officer of the Cuſtoms, forfeits Five Pounds. *Ibid. fol.* 57.

No Goods to be landed without entry.

Any Merchant or Importer, landing, or cauſing any Goods to be landed upon the ſhore, before due entry of the ſame, forfeits double the value of thoſe Goods. *Ibid.*

Goods going by Land carriage to have Ticket.

Any Merchant entring Goods in any Port, and afterwards carrying them by Land-carriage to any other Port, is not to diſpoſe of ſuch Goods from the Waggon or other Carriage, without firſt delivering his Ticket, or Copy of his firſt Entry, upon pain of forfeiting in like manner, as aforeſaid. *Ibid. fol.* 58.

No Merchant to romage without ticket.

The Importer of any forreign Commodities, removing or romaging the ſame from any place where they were once houſed, without a Ticket or Officer, forfeits double the value of the Goods romaged or removed. *Ibid.*

Goods cleared or unſold, not to be romaged without ticket,

Every perſon removing, romaging or carrying from one houſe to another, any Goods or Commodities whatſoever exciſable, though unſold, or that the Excize be already paid, without a Ticket or Officer, forfeits double the value thereof. *Ibid. fol.* 33.

Expreſſing the Deliverer and Receiver.

Which Ticket is to expreſſe the very quantity of the Goods, the names of the Deliverer and Receiver, and therefore to be reputed no Warrant or Ticket for Goods to be delivered from, or received by any other then ſhall be nominated and deſigned therein.

No Merchant to lodge Goods with a Retailer, nor in any other than in his own houſe, celler or warehouſe.

Every Importer, after clearing his Goods at the Cuſtom-houſe, houſing or diſpoſing of the ſame in the Houſe, Celler, Warehouſe, Storehouſe, or Shop of any perſon who is a Retailer of the ſame Commodity, Or houſing or diſpoſing of the ſame in any other Celler, Warehouſe, or Storehouſe, except

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in his own Houſe or Celler, or Warehouſe thereof, without acquainting the Officers of Excize therewith, forfeits Twenty Pounds. *Ibid. fol.* 58.

No Goods ſold to be delivered without ticket

Every Merchant, after entring and houſing of his Goods, who ſhall ſell and deliver any of his Goods, without receiving a Ticket or Warrant for doing thereof from the Office under which he liveth, forfeits double the value of the ſaid Goods; and every Buyer or other perſon receiving ſuch Goods, incurs like forfeiture. *Ibid. fol.* 58. 59.

The Merchant to clear his ſufferance, and the Buyer to pay his Excize within twenty eight dayes.

Any Merchant who cannot aſcertain the quantity of his Commodity at the time of the Sale, having obtained a Bill of Sufferance for delivery thereof, is, before the end of Twenty eight dayes, to certifie the perfect weight and meaſure of his Goods ſold, or elſe forfeits double the value: And the Buyer neglecting to pay and fully clear the Excize of thoſe Goods within that time, incurs the like forfeiture. *Ibid. fol.* 59.

Goods imported for private uſe to pay Excize.

Every perſon importing Commodities excizable for his own private uſe, or for any other purpoſe then to ſell again, is to pay Excize as if the ſame were ſold, or elſe to forfeit double their value. *Ibid. fol.* 61.

Penalty of the Merchant neglecting to accompt and pay what he ſtands charged with.

Every Merchant ſummoned to accompt, and after neglect in doing thereof, being warned to pay in the Excize of all ſuch Goods for which he ſtands charged by Entries at the Cuſtom houſe, failing or refuſing to do the ſame within fourteen dayes, forfeits the double value of the ſaid Goods. *Ibid. fol.* 61.

Penalty of any perſon refuſing an Officer to ſearch.

Any perſon refuſing to permit any Officer, eſpecially authorized thereunto, to enter any Cellers, Warehouſes, Storehouſes, or other places, to ſearch and take accompt of any imported Commodities, forfeits Fifty Pounds for every ſuch refuſal. *Ibid. fol.* 62.

Of the Merchant corrupting the Officer, who ſhall taſt or view his Tobaccoes: And alſo of the Officer.

Any Merchant Importer, or Buyer of any Wines, or Tobaccoes, which ſhall corrupt any Officer appointed to Taſt or View any ſuch Wines or Tobaccoes, forfeits double the value of ſuch Wines and Tobaccoes; And the Officer who taſted or viewed the ſame, One years Salary. *Ibid fol.* 63.

Of perſons neglecting to appear, or refuſing to give teſtimony.

Any perſon ſummoned to give Teſtimony on the behalf of the Commonwealth, neglecting to appear, or elſe appearing,

and refusing to take Oath, forfeits Five Pounds. *Ibid. fol.* 75.

Of the Sheriff, or Goalor not receiving, or letting a Prisoner escape.

Any Sheriff, Goalor, or other person refusing to receive into his or their Custody any Persons committed to them by the Commissioners, their Sub-Commissioners, or Collectors, or else suffering them to escape or go out of Prison, without Warrant from those by whom they were committed, forfeits double the value of every sum of Money for which such Person was committed. *Ibid. fol.* 77.

Of negligent or remisse Officers.

Any Officer wilfully negligent, remisse, or refractory, is to be punished at pleasure of the Commissioners, by Fine, not exceeding double the value of his yearly Wages, to be levied, as all other Forfeitures, by Distresse, or else Imprisonment of his Person. *Ibid. fol.* 78.

Disposition of Fines.

The several Officers imployed in the businesse of Customs and Excize, are to take notice, That of all Fines and Forfeitures touching or concerning both, or either of them (except where any special provision is made otherwise) the one moyetie, or half part, is allowed, and of right belongeth unto the Seizor, Discoverer, or other, who seizes, makes or brings Information of the breach of any the Laws of Customs or Excize; and the other moyetie, or half part, unto the Commonwealth.

FINIS.